

Expenses, Travel and Subsistence Claims Policy

Document Data			
Document Reference:	13586		
Document Status:	Approved		
Document Owner:	Head of Payroll		
Executive Lead:	Director of People		
Approval Authority:	Trust Partnership Forum		
Review Cycle:	36 months		
Date Version Effective From:	1 October 2019	Date Version Effective To:	1 October 2022

What is in this policy?

This policy contains rules and guidance for the claiming of expenses, travel and subsistence incurred in the course of undertaking work-related duties for the Trust.

Document Change Control				
Date of Version	Version Number	Lead for Revisions	Type of Revision	Description of Revision
July 2011	V1	Director of Workforce & OD		
October 2013	V2	Director of Workforce & OD	Minor	National changes to NHS mileage rates
July 2014	V3	Director of Workforce & OD	Minor	Clarification of home base rules
May 2019	V4	Pay & Reward Lead	Minor	New provisions for changes of base and electronic expenses

Sign off Process and Dates	
Groups consulted	Date agreed
Policy Group	28/05/2019
Terms & Conditions Group	03/10/2019
Policy Assurance Group	25/06/2019
Trust Partnership Forum	15/10/2019

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

Table of Contents

1.	Introduction	5
2.	Purpose	5
3.	Scope	5
4.	Definitions	5
	4.1 Trust business/duties	5
	4.2 Base	5
5.	Duties, Roles and Responsibilities	5
	5.1 Line Managers	5
	5.2 Employees	6
6.	Policy Provisions & Exclusions	6
	6.1 Non-central UH Bristol sites	8
7.	Travel	9
	7.1 Calculating Travel Cost	9
	7.2 Change of work base – Working at two or more locations	9
	7.3 Change of work base through organisational change (“Excess Mileage”)	10
	7.4 Employees who normally start their NHS business journeys from home	10
	7.5 Claiming Travel Costs	11
	7.6 Paper Claims	11
	7.7 Electronic Claims	11
	7.8 Fares	12
	7.9 Mileage	12
	7.10 Staff on Agenda for Change Terms & Conditions	12
	7.11 Staff on Senior Medical & Dental Terms & Conditions or not on the 2016 Junior Doctor Contract	13
	7.12 Passengers	15
	7.13 Insurance, Driving Documents and associated requirements	15
	7.14 Bicycles	15
	7.15 Taxis, Mini-Cabs and Hire Cars	15
	7.16 City Car Club and Liftshare Scheme	15
	7.17 Car Parking Fees	16
8.	Accommodation & Subsistence	16
	8.1 Accommodation Costs	16

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

8.2	Staying with friends/relatives	16
8.3	Meal Allowance	16
8.4	Travelling expenses and mileage allowances for official NHS business – doctors and dentists	16
9.	Interviews	17
10.	Queries	17
11.	Tax Liability	17
12.	References	18
13.	Appendix A – Mileage Rates	18
14.	Appendix B – Subsistence Allowances	19
15.	Appendix C – Travel & Mileage for Senior Doctors and Dentists	20
16.	Appendix D – Guidance on Completing a Paper Travel Expenses Form	22
17.	Appendix E – Mileage Allowances FAQs	25
18.	Appendix F – Monitoring Table for this Policy	25
19.	Appendix G – Dissemination, Implementation and Training Plan	25
20.	Appendix H – Equality Impact Assessment (EIA) Screening Tool	26

1. Introduction

Expenses may be reclaimed from the Trust which have been reasonably and necessarily incurred in the course of Trust business.

From June 2019 there will be a progressive rollout of an electronic expenses system. Claims will be submitted online by the claimant and authorised online by the manager.

2. Purpose

The purpose of this policy is to define and explain the types of expenditure which may be incurred by Trust employees as a result of Trust business and may be reimbursed.

3. Scope

This policy applies to all staff including non-executives directors, but excludes governors, volunteers, and Skills for Health staff. It is at the discretion of the authorising manager whether travel and subsistence costs are payable to staff on honorary contracts, and sets out the principles and procedures by which individuals may claim reimbursement for legitimate and approved expenses incurred whilst on Trust business.

4. Definitions

4.1 Trust business/duties

These are defined as duties which a Trust employee must or is required to perform as part of their role in the Trust and are solely in the interest of the Trust.

4.2 Base

This is defined as your normal place of work. For staff working in the community, a single site should be agreed as being the main base for the member of staff.

5. Duties, Roles and Responsibilities

5.1 Line Managers

- a) It is the responsibility of managers (who are designated the authorised signatory or budget holder) to ensure that claims for reimbursement of expenses are legitimate, are in accordance with this policy, and for authorising their reimbursement.
- b) Managers are responsible for indicating the appropriate mileage rate to be claimed on the Trust's paper claim form for Medical and Dental Claims (electronic claims will be automatically calculated).
- c) Managers must check that the correct amount has been claimed and check that receipts have been included before authorising payment.

- d) Managers approving travel and subsistence claims must be able to clearly demonstrate that the expenditure incurred was necessary, reasonable and in the interest of the Trust. Managers can reasonably request to see the agenda/notes of meetings to authenticate travel and subsistence claims. Additionally a full audit trail of paper claims must be maintained, which may be subject to review and future audits. Electronic claims will not need to be maintained by the manager.
- e) Managers must make their staff aware of this policy and other associated Trust documents as part of the local orientation process, and advise new employees of the procedure for making electronic claims.
- f) Managers must review the documents required by a driver to fulfil their statutory responsibilities where mileage is claimed: driver's licence, MOT (if applicable) and insurance cover for business purposes. This will apply to new starters, or change of vehicle for existing staff.

5.2 Employees

- a) It is the responsibility of each individual to ensure value for money when incurring expenses, taking into account both cost and convenience. If there is any doubt then you must seek prior approval from your manager before committing expenditure.
- b) Staff should agree with their manager the general nature and level of expenditure to be incurred prior to the expenses being incurred. Failure to do so may result in reimbursement being withheld.
- c) It is the responsibility of employees to ensure that correct claims are made.

6. Policy Provisions & Exclusions

The following principles will guide the claiming and reimbursement of expenses:

- a) Travel to and from the normal place of work is a personal responsibility and costs will not be reimbursed. Exceptions may include Christmas and New Year Holidays but prior agreement must be sought from the relevant Divisional Manager.
- b) Claims for taxi and bus fares, mileage and car parking for travel between any of the central UH Bristol sites will not be permitted, with the exception of staff who are based at one of the central sites and who need to travel outside of the central UHBristol precinct for all or part of the working day. Please see Section 6.1 for specific guidance relating to non-central sites Hospital.
- c) Only in exceptional cases and with the advance agreement of the authorising manager may travel between other Trust sites be paid. In the majority of cases, the free Trust bus is deemed to be appropriate for staff.
- d) Reimbursement of mileage or fares to/from home (normal place of residence of staff) will only be met if the journey is an additional one (e.g. as a result of a call-out when on-

call or other emergency attendance. Such claims are subject to tax and NI under HMRC rules.

- e) First Class travel will not normally be permitted and may only be permitted where staff can demonstrate it is more economical to do so. Staff can often reduce rail costs by purchasing single tickets instead of day returns and/or by booking tickets significantly in advance of the travel date.
- f) The Trust will not reimburse claims for alcohol (purchased either for personal or corporate entertainment purposes), or any other entertainment-related costs.
- g) Costs associated with overseas travel must be negotiated at the point of agreement but claimed using the appropriate Trust forms, and in adherence with the timescales set out in this policy. Overseas travel and associated costs must also be approved by the Divisional Director and/or the Divisional Manager as well as the authorising manager.
- h) Staff will not normally be authorised for parking costs in UH Bristol car parks, other than parking costs for those undertaking on-call activity. These costs can be reclaimed via the Expenses Process OR deducted at source by the Payroll Team.
- i) Reimbursement of expenses will be made only if the expenditure has been incurred, and where validating receipts are submitted. Receipts must be attached to paper claim forms and sent to Payroll. Other supporting paperwork (such as a copy of the meeting agenda) should be retained by the authorising manager with a copy of the claim form when the claim has been authenticated. Electronic claims require scanned copies of receipts. Failure to provide receipts may result in non-reimbursement and will cause any payments to be subject to income tax and NI.
- j) Expense claims must be completed using the approved Trust expenses form or the electronic expenses system, and be authorised by the responsible manager. Authorising managers are not permitted to sign expense claims for staff that include expenses for themselves. The authorising manager is responsible for ensuring that claims for reimbursement of expenses are legitimate and are in accordance with this policy and for authorising their reimbursement. Colleagues may not authorise each other's expenditure.
- k) Staff may only submit a claim for reimbursement of an item of expenditure to one employer or source of funding.
- l) Staff should make their claim for reimbursement of expenses promptly; this must be done within three months of the expense being incurred at the latest. The Trust cannot guarantee payment of expenses claimed after three months of occurring. All claims for a financial year must be submitted by 30th April to Payroll.
- m) The Trust aims to ensure prompt reimbursement of expenses through the monthly payroll, and staff will receive payment of expenses with salary.

- n) Knowingly providing false information or submitting false or inflated claims could constitute an offence of fraud under Section Two of the Fraud Act 2006 (Fraud by False Representation) and could result in criminal and/or disciplinary action. Staff may also face civil recovery proceedings to enable the Trust to recover monies lost to incorrect claims.
- o) The Trust is committed to limiting its environmental impact and, wherever possible, the use of public and sustainable travel will be encouraged, including the use of public transport and rail travel as opposed to car or air travel.
- p) Employees should refer to the Trust's On-Call Policy for the rules governing On-Call and travel time and expenses.

6.1 Non-central UH Bristol sites

The central UH Bristol sites are those in close proximity to the Royal Infirmary, and include St Michael's Hospital, Whitefriars, and the Central Health Clinic. Sites outside this range are non-central sites.

- a) Managers and staff will arrange working time at any non-central site to minimise the cost of travel.
- b) Employees must use transport provided by the Trust if available. If Trust-provided transport is not available, staff must use the most economical alternative.
- c) When an employee travels direct from home to a non-central site or vice versa:
 - (i) If the cost of the journey from home to the non-central site is less than the journey from home to the central site, expenses are not payable.
 - (ii) If the cost of the journey from home to the non-central site is more than the journey from home to the central UHBristol precinct, the actual cost of the journey (subject to an abatement where part of the journey lies over the normal route between home and the central precinct) may be reimbursed to an amount not exceeding the expense of travelling between the central precinct and the non-central site.
- d) Staff required to park at both central and non-central sites in one day will only be required to pay one parking charge if the correct application process has been followed and agreed. (For further information, contact the Facilities department.)
- e) Staff visiting non-central sites on an ad-hoc basis who would not normally incur travelling expenses may claim for mileage and for the parking fee charged.
- f) Staff parking regularly at South Bristol Community Hospital may apply for free allocated parking. Once granted, this is subject to a parking space being available and the member of staff paying to park elsewhere on the same day.

7. Travel

7.1 Calculating Travel Cost

The cost of journeys or parts of journeys between home and the Trust premises (work base) will not be paid, except in the circumstances described in Section 7.1.1 below.

The cost of the total miles driven on a journey from work base to another destination and return to work base can be claimed. This will be calculated based on 'Here' maps.

If the journey is further than your home to work journey, the excess miles driven can be claimed.

If the journey is less than your normal home to work journey, you cannot claim for the miles travelled.

If you have to make a number of continuous journeys from home, you can claim mileage once you have exceeded your home to work journey.

Examples of Journeys:

UH Bristol to Exeter 81 miles

If travelling from and return to base claim **162 miles (81 X 2)**

Home to Exeter 76 miles

(Home to Work base = 8 miles)

If travelling from & return to home claim **136 miles (152 (76x2)-16)**

If travelling from work base to Exeter

And return to home claim **149 miles (81 + 68 (76-8))**

If a number of journeys starting at Base and finishing at Home (using 8 miles as Home to Base)

Claim total miles less 8.

If a number of journeys starting and ending at Home

Claim total miles less 16.

If total mileage is less than 16 no claim to be made.

7.2 Change of work base – Working at two or more locations

There are times when the Trust delivers a service across two or more locations, as part of the agenda to deliver care closer to patients' homes. In this scenario an employee may be asked to

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

work across a number of locations. The most likely base away from the BRI Precinct is the South Bristol Community Hospital. The question will arise as to where the main base is located for the purposes of claiming mileage expenses.

- a) If a member of staff commences working across two or more sites their base will be remain as their current base for the following three months.
- b) At the end of the initial three-month period their work pattern will be assessed to establish at which base they work most regularly. Where staff have for the past three months worked for the majority of their time at the new base the Trust will consider that their work base has substantially changed, and this will become their base for mileage claims.
- c) Line managers will thereafter, carry out a six-monthly review of the working patterns of staff that work across more than one site or have moved to work within another site within the last three months. using the last three months working pattern to consider if a change of base is required

7.3 Change of work base through organisational change (“Excess Mileage”)

Staff who are required to change their base of work as a result of organisational change, a merger of NHS employers or their acceptance of another post as an alternative to redundancy, may be reimbursed their extra daily travelling expenses for a period of up to 4 years from the date of transfer, depending on service and Trust policy. The excess shall be calculated on the basis of bus fares or standard rail travel or, if the employee travels by private car, on the basis of the Public Transport /Reserve mileage rate. Any additional sums are subject to tax and NI as this is deemed ‘Commuter Mileage’ by HMRC.

7.4 Employees who normally start their NHS business journeys from home

Please note that some limited flexibility should be exercised by managers of staff who work in the community when deciding on how ‘work base’ is to be defined. When the line manager and employee agree that the employee is based at home for the purposes of mileage claims, the employee is reimbursed for all business miles travelled from their home to the places visited and back to home. This must be authorised by the Head of Service/Department.

The Trust will agree these types of claim in very limited circumstances and will not apply to most staff that will always be treated as having a work base. Staff will be informed of their status by line management and new conditions should be raised with Employee Services/Business Partners to seek agreement for any change of status. If Home Base status applies this must be written on the Claim Form after ‘Home to Base RETURN mileage’ instead of a miles value.

Examples:

Day 1 All from Home and Return visits.

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

Home to first call 15 miles, next call 8 miles, next call 13 miles, to next and final call 12 miles and return home 5 miles. Total miles claimed 53, total paid 53.

Day 2 Home to work base then calls and return home directly.

Home to work 15 miles, then home visit 5 miles, next call 13 miles, final call 2 miles and return home 8 miles. Total miles claimed 28, total paid 28.

Day 3 Home to work 15 miles, then home visit 12 miles, next call 5 miles, next call 7 miles return to work base 17 miles and then return home 15 miles. Total miles claimed 41, total paid 41.

For home based workers the contract should stipulate the geographical area the employee works in. If they live within the area all travel to clients is tax/NI free. If they live outside, the miles to the 'border' are payable under NHS rules but will be deemed taxable by HMRC.

7.5 Claiming Travel Costs

Subject to the production of receipts, staff using vehicles on an official journey shall be refunded all reasonable costs including mileage, tolls and reasonable car parking costs. There will be no reimbursement of parking fines, clamping charges etc.

7.6 Paper Claims

In order to claim mileage and subsistence (unless using a train warrant), all staff must make a claim on the Trust's 'Travelling and Subsistence Claim' or Trust Study Leave Form. All sections of the form must be completed, including the mileage details and total mileage travelled. Staff are required to deduct their home to base mileage from the distance travelled as appropriate.

The claim form must be signed and checked by an authorised signatory. Authorised signatories must see proof of meeting/conference (for example in the form of an agenda, invitation, etc) for the purpose of audit. Claim forms must be promptly sent with accompanying tickets, receipts etc to Payroll Services, Level 3, Whitefriars, Lewins Mead, Bristol, BS1 2NT.

Managers and staff are advised to keep a copy of the claim form for their own records.

Staff must complete and return their claim forms within 3 months of the meeting/conference. The Trust cannot guarantee that claims will be paid if they are received after 3 months.

7.7 Electronic Claims

Most staff from June 2019 moved to electronic claims and have access to the "EASY" system provided in ESR. Each claiming member of staff has access to an individual account which is set up using their assignment number and certain password and security words. The line manager then in turn authorises the claim and passed it on to payroll, or queries the claim and passes it back to the employee. All data is held electronically and no paper documents are required.

7.8 Fares

Domestic travel by rail or air is permitted where it minimises travelling time and where travel by any other means is not economical or time-efficient.

The most economical form of transport must always be used, and advantage taken of cheap fare offers where appropriate. Any variation to the most economical form of transport should only be made with prior agreement from your manager. Staff may, however, choose to pay the difference between the 'standard' travel cost and any higher rate should they wish to upgrade their ticket on a personal basis.

Staff must keep a screen print of cheaper costs to demonstrate to the authorising manager that first class travel is merited. A manager may reasonably refuse to authorise such a payment. Staff are therefore advised to check with the authorising manager before purchasing tickets. The actual amount being claimed must be clearly shown on the claim form.

First Class travel will not normally be permitted and may only be permitted where staff can demonstrate it is more economical to do so. Staff can often reduce rail costs by purchasing single tickets instead of day returns and/or by booking tickets significantly in advance of the travel date.

A rail travel warrant may be used to purchase a ticket from the chosen station, without cost to the employee. To raise a rail warrant forms can be obtained from Connect/Divisions/Trust Services/Finance/Forms. The rail warrant form must be authorised by the line manager. Staff can also obtain an all-day London Underground ticket using this method.

7.9 Mileage

Staff must always seek to minimise the cost of travel expenses. If a number of staff are going to the same event, staff must explore car sharing arrangements. However it is recognised that times of meetings and public transport timetables may leave staff with no option other than to use a private vehicle.

Staff who use their private vehicles for official business may claim mileage at the appropriate rates as shown in Appendix A. However, if it is cheaper to travel by public transport than by private vehicle (taking into account mileage and any other associated costs including time or more efficient methods), then reimbursement will be at the public transport rate. Travel from Bristol city centre/ Bristol Parkway Station to major city centres and virtually all trips to central London will come under this category.

The obligation is to keep Trust expenditure to a minimum, taking into account all other reasonable considerations.

7.10 Staff on Agenda for Change Terms & Conditions

Standard Mileage Rates

If the journey is complex or is to a venue not well served by Public Transport then the Standard Rate is payable. Please see Appendix A for all mileage rates.

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

The mileage allowance specified for such staff shall be paid where staff use their own vehicles for official journeys. The authorising manager will indicate on the form if staff are to be paid at the standard rate. Otherwise the Reserve rate will be paid.

Reserve Mileage Rate

If the employee could have used Public Transport but decides to use a vehicle instead, then the 'Reserve' rate (50% of Standard Rate) will be paid.

The *Regular Users Allowance* is not payable to staff on Agenda for Change Terms & Conditions.

7.11 Staff on Senior Medical & Dental Terms & Conditions or not on the 2016 Junior Doctor Contract

Standard Mileage Rates

The standard mileage rates (see Appendix A) apply to those employees who are expected regularly to use their own cars on Trust business but who do not meet the criteria for regular user allowances. The allowance is also applicable where the use of public service transport is inappropriate or inefficient. The mileage allowance specified for such staff shall be paid where staff use their own vehicles for official journeys other than in the circumstances where the Public Transport Rate (see below) should be used or the Regular Users Allowance is appropriate. The authorising manager will indicate on the form if staff are to be paid at the standard rate. Otherwise the public transport rate will be paid.

Public Transport Mileage Rates

The public transport mileage rate applies where staff use a private car in circumstances where travel by a public service (e.g. rail, bus) would be appropriate. This rate is also used for irregular care users. For such journeys the public transport rate (see Appendix A) shall be used.

Regular Users Allowance

- a) The mileage rates and the allowance used in Appendix A shall be paid to staff who are classified by the Trust as 'Regular Car Users'. Such staff will be those who are required by their employing authority to use their car on NHS business and in so doing, either
 - travel an average of more than 3,500 miles per year; or
 - travel an average of at least 1,250 miles per year; and
 - necessarily use their car on an average of three days per week; or
 - spend an average of at least 50% of their time on such travel, including the duties performed during the visits (*From Hospital Medical & Dental Staff TCS March 2008*)
- b) A regular car user application must be completed and appropriately authorised for the provision of this allowance.

- c) If there is a change in a practitioner's duties or if the annual official mileage falls below that on which a regular user classification was based and which is likely to continue, the continued application to the practitioner of the Regular User agreement shall be reconsidered.
- d) Payment of the annual lump sum allowance shall be made in equal monthly instalments over a period from 1 April in any year to 31 March in the succeeding year. In the case of a practitioner who takes up an appointment with an employing authority or leaves the employment of their authority after 1 April in any year, the total allowance payable should be so calculated that the amount payable is directly proportionate to a full year's allowance. The calculation of the mileage allowance should thus be in accordance with the following procedure: The mileage allowance to be paid at the higher rate would, at 9,000 miles per annum, be equivalent to 750 miles per month of service. The excess over 750 miles per month of service would be paid at the intermediate, and, if appropriate, the lower rate. For example, where the total service in the period 1 April in any year to 31 March in the succeeding year is five months, then up to 3,750 miles would be paid at the higher rate and any excess at the intermediate, and, if appropriate, the lower rate. Similarly, the lump sum should be divided into twelve monthly payments.
- e) When a practitioner leaves the employment of an employing authority, a calculation shall be made in respect of their entitlement for the portion of the year served with the authority and any adjustments made thereafter.
- f) Part months of service shall be regarded as complete months for the purposes described above. However, a regular user who leaves the service of one authority and enters the employment of another during the same month shall receive only one lump sum instalment for that month, payable by the former employing authority.
- g) Regular users must ensure that their cars are roadworthy (i.e. have a valid MOT certificate and are correctly serviced) and that they have a valid motor insurance policy which provides adequate cover for the purpose the car is being used for. Compliance will be monitored by line managers as appropriate and users must supply copies of their documentation to the line manager as requested and in accordance with the Trust's Transport Policy (incorporating the Driving at Work Policy).
- h) When a practitioner entitled to the regular user allowance does not use their car as a result of a mechanical defect or absence through illness: a. the lump sum payment should be paid for the remainder of the month in which the car was out of use and for a further three months thereafter. For the following three months, payment should be made at the rate of 50% of the lump sum payment. No further payments should be made if the car is out of use for six months or longer; b. during the period when the car is "off the road" for repairs, out-of-pocket expenses in respect of travel by other forms of transport should be borne by the employing authority, in accordance with the provisions of paragraph 2 of Section 23 of the General Council Conditions of Service.

- i) Regular User Allowance – Managers will be required to confirm their staff entitlement to claim regular User Allowance on an annual basis. Any over payment will be claimed by the Trust retrospectively.

7.12 Passengers

Where other Trust staff are conveyed in the same vehicle on the business of the Trust, and their fares by a public service would otherwise be payable by the Trust, allowances at the rate in Appendix A shall be paid.

7.13 Insurance, Driving Documents and associated requirements

All employees using vehicles on Trust business which are not provided and insured by the Trust, must ensure that the vehicle is roadworthy, taxed, has a valid MOT certificate (if required) and is insured for use in connection with the business or profession of the driver. All drivers must have a full, valid, UK driving licence, with the appropriate categories, and must provide evidence of such if requested by the Trust, as well as proof of licence for the appropriate vehicle. All staff must refer to the Trust's Transport Policy (incorporating the Driving at Work Policy).

Once dates are set in the electronic system, renewal notifications will be issued to the line manager and employee to provide updated documents for the next year. The vehicle should not be approved for claims if the required documents have expired and updates have not been provided.

7.14 Bicycles

Staff using their bicycle to travel on official business may claim 20p per mile (the Inland Revenue maximum rate per mile for cycles where no tax liability arises).

7.15 Taxis, Mini-Cabs and Hire Cars

Reimbursement of taxi and mini-cab fares may only be made where it was essential to use them, for example, in cases of urgency or where adequate public transport is not available or standard timetables have ended. The circumstances for use must be justified on the claim form. In all other cases reimbursement will be to the value of the 'normal' fare which would have been payable on public transport. Use of the Trust taxi contract is highly limited and only available in very specific circumstances.

7.16 City Car Club and Liftshare Scheme

The Trust is a member of the City Car Club, a pay-as-you-go car hire service. Cars are available for staff to book and use for work-related journeys and costs are claimed back by using the Trust Travel Expenses claim form. Payment will be by direct debit directly from the employee, after which the employee claims the cost back as expenses. All UH Bristol staff members need to seek permission from their line manager to be eligible to join City Car Club and to claim work related car club journeys back on expenses.

Further details are available at

<http://connect/StaffAndLineManagersInfo/FacilitiesAndEstates/greentravel/citycarclub>

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

The Trust has also established links with the national 'Liftshare' site as part of its on-going green travel. Further details are available on Connect - <http://connect/StaffAndLineManagersInfo/FacilitiesAndEstates/greentravel/liftshare/Pages>

7.17 Car Parking Fees

Staff may be reimbursed car-parking fees for the purposes of Trust business only, where the combined cost of the mileage and the parking fee is the same or less than it would have been if the employee had used public transport. (This does not include parking on UHBristol premises.) The Trust will not reimburse any excess penalties or fines. Staff returning from a peripheral clinic to carry out further Trust business on the UHBristol site should be reimbursed the car park fee (both sites) if they do not ordinarily use their car for work.

8. Accommodation & Subsistence

8.1 Accommodation Costs

Staff who stay overnight in a hotel, guest house or other commercial accommodation will be reimbursed the cost of the room (bed and breakfast) up to the limit shown in Appendix B. The Trust will not reimburse any other services such as mini bar use, leisure activities and any other meals (although see Meal Allowances below). All receipts must be attached with the claim before payment can be made.

Where accommodation and meals are offered or provided free by another organisation, staff must ensure that they are aware of, and comply with, the requirements of the Trust's Hospitality Policy.

8.2 Staying with friends/relatives

Where an employee stays (for a short overnight period e.g. 1 or 2 nights) with friends or relatives as an alternative to staying in commercial accommodation, a flat rate is payable – see Appendix B. This includes an allowance for meals. No receipts are required.

8.3 Meal Allowance

Staff who are absent from their place of work on Trust business may be reimbursed the cost of meals to the given maximum in any 24 hour period – this is to cover an evening meal and one other meal during the day. (See Appendix B)

This cannot be claimed where meals are provided free or where the cost of a meal is less than what would 'normally' be incurred by staff e.g. at another NHS establishment.

In order to claim reimbursement for an evening meal staff would normally be away from their usual place of work for more than 10 hours and unable to return to their home before 7.00pm.

8.4 Travelling expenses and mileage allowances for official NHS business – doctors and dentists

There are specific expense conditions for hospital doctors and dentists. Hospital doctors' and dentists' expense allowances are determined around the 'principal hospital' – this being the

hospital where the doctor's or dentist's main duties lie. Where the Trust meets this criterion, these expense guidelines apply. Where a doctor or dentist has a joint contract with more than one employing authority, the principal hospital is that where the main duties of the doctor or dentist are, irrespective of who is the employer.

2016 /2017 New Junior Doctor Contract

Doctors transferring to or employed under the above contract are covered by the travel and subsistence rules within the NHS Terms and Conditions Handbook (broadly similar to the AFC Conditions of Service). Senior Medical and Consultant grades retain existing Medical conditions of service for expenses.

Mileage allowances, travel and subsistence claims must be approved by the Head of Division or Divisional Manager. Please see Appendix C for further details.

9. Interviews

The Trust does not reimburse candidates for any expenses incurred in attending job interviews, regardless of whether the candidate is successful or an internal candidate. Any exception to this will require explicit authorisation from the Trust's Pay Assurance Group and will only be granted in exceptional circumstances.

10. Queries

If you do not receive your expenses within 3 months, or you have a query about the payment of your claim you should:

- Speak to your manager to confirm your claim was signed off and obtain details of when it was sent to the Payroll Office.
- Raise a Payroll enquiry form available on Connect/HR Web.

11. Tax Liability

The Trust operates the 'Taxed at Source' procedure for mileage expenses which avoids the need for the production of a P11d at tax year end for employees.

HMRC Rules currently permit 10000 miles per year* at a maximum rate of 45p per mile and thereafter at 25p per mile. A number of Trust mileage rates exceed this rate, and any value greater than the above rates is deemed a profit and is subject to tax and NI. The Trust processes mileage claims and where an excess is present calculates the tax and NI due and this is deducted as the expense is paid from salary. This process removes the need for the employee to take any further action, and for those staff required to return an annual tax statement no reference to mileage claims are needed as the payment has been 'Taxed at Source'.

Examples: Medical and Dental Claim - 200 miles claimed at 58.3p per mile and total miles below 10000 in year*. Allowed mileage rate 45p, profit = $200 \times 13.3p = \text{£}26.60$.

The tax due at Standard rate (20%) is £5.32 , NI (12%) is £3.19.

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

Total mileage paid £116.66, total deductions £8.51.

AFC Claim – 200 miles claimed at 56p per mile and miles below 10000 in year*. Allowed mileage rate 45p, profit = 200 X 11p = £22.00

The tax due at Standard rate on £22.00 (20%) is £4.40, NI (12%) is £2.64

Total mileage paid £112, total deductions £7.04.

If the 200 miles are paid at the Reserve Rate (28p) the payment is £56 with no deductions of tax or NI.

*the HMRC PAYE year runs from April to March, for AFC Conditions the accrual year will now run from July to June, it is however very unlikely that this will affect claims unless very high mileage is involved.

12. References

Staff using this policy should also refer to the following other associated documents:

The NHS Terms and Conditions of Service Handbook (Agenda for Change)

Terms & Conditions of Service NHS Medical and Dental Staff (England) 2002 Version 10 March 2013

For Junior Doctors Section 17 of the NHS Terms and Conditions Service Handbook at table 7.

[Standing Financial Instructions](#)

[Local Agenda for Change Handbook](#)

[Transport Policy \(incorporating the Driving at Work Policy\).](#)

[Policy for On-Call and Standby](#)

13. Appendix A – Mileage Rates

Rates from 1st July 2014 for staff on Agenda for Change and Junior Doctor Contract Terms & Conditions from 5th October 2016.

Column 1	Column 2	Column 3	Column 4
Type of vehicle/allowance	Annual mileage up to 3,500 miles +(standard rate)	Annual mileage over 3,500 miles +(standard rate)	All eligible miles travelled (see paragraph 17.15 and Table 8)
Car (all types of fuel)	56 pence per mile*	20 pence per mile	
Motor Cycle			28 pence per mile
Pedal Cycle			20 pence per mile
Passenger allowance			5 pence per mile

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

Reserve rate			28 pence per mile
Carrying heavy or bulky equipment			3 pence per mile

*HMRC deem any sum over 45p as subject to tax and NI, and this will now be charged at 11p per mile.
+ The accrual year for AFC is July to June and for Medical staff is April to March.

Rates from 1st April 2013 for other Medical staff on Medical & Dental Terms & Conditions

Public transport rate = 24p per mile.

Standard Car User (all mileage rates are pence per mile)

Motor cars with three or four wheels:

Engine Capacity (cc)	up to 3500 miles	3501-9000 miles	9001-15000 miles	>15000 miles
<1000	37.4	23.0	17.8	17.8
1001 – 1500	47.3	28.2	20.1	20.1
1501 – 2000	58.3	33.5	22.7	22.6
> 2000	58.3	41.0	25.5	22.6

Other motor vehicles:

Engine Capacity (cc)	up to 5000 miles	over 5000 miles
< 125	17.8	6.7
> 125	27.8	9.9

Regular Car User

Engine Capacity (cc)	Lump Sum p.a.	<9000 miles	9001-15000 miles	>15000 miles
<1000	£508.00	29.7	17.8	17.8
1001 – 1500cc	£626.00	36.9	20.1	20.1
1501 – 2000 & over	£760.00	44.0	22.6	22.6

14. Appendix B – Subsistence Allowances

Rates from 1st July 2014 for staff on Agenda for Change and Junior Doctor Contract Terms & Conditions from 5th October 2016.

Schedule of Subsistence Allowances

(Please also see Section 18 and Annex N of the National Terms & Conditions Handbook)

1. Night Allowances: first 30 nights

Actual receipted cost of bed and breakfast up to a maximum of £100 (up to a maximum of £150 if needing to stay in London Zones 1 and 2 only in exceptional circumstances). This must be agreed by the authorising line manager in advance of use.

2. Meals Allowances

Per 24 hour period: £20.00

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

3.Night Allowances in non-commercial accommodation

Per 24 hour period: £25.00

4.Night Allowances: after first 30 nights

Married employees and employees with responsibilities equivalent to those of married employees -
Maximum amount payable: £35.00

Employees without responsibilities equivalent to those of married employees and those staying in non-commercial accommodation – Maximum amount payable £25.00

5.Day Meals Subsistence Allowances

Lunch Allowance (more than five hours away from base, including the lunchtime period between 12.00 p.m and 2.00 p.m. - £5.00.

All receipts must be produced. Please note – this allowance may also be claimed on occasions where staff have no base or where there are no facilities to maintain their normal subsistence requirements. If this payment is being made regularly, the payment will be deemed to be taxable by the Trust and HM Inland Revenue.

Evening meal allowance (more than ten hours away from base and return after 7.00 p.m.) - £15

6. Incidental Expenses Allowances (this allowance is subject to a tax liability)

Per 24 hour period - £4.20 – for emergency costs only.

6.Late Night Duties Allowances (this allowance is subject to a tax liability)

Per 24 hour period - £3.25

15. Appendix C – Travel & Mileage for Senior Doctors and Dentists

Travelling expenses and mileage allowances for official NHS business – Senior doctors, Consultants and dentists

There are specific expense conditions for senior hospital doctors, Consultants and senior dentists. These doctors' and dentists' expense allowances are determined around the 'principal hospital' – this being the hospital where the doctor's or dentist's principal duties lie.

Where the Trust meets this criterion, these expense guidelines apply.

Where a doctor or dentist has a joint contract with more than one employing authority, the principle hospital is that where the main duties of the doctor/dentist are, irrespective of who is the employer.

Mileage allowances are payable to consultants and associate specialists in the following circumstances and will be approved by the nominated clinical manager

- Home to principle hospital subject to a maximum of 10 miles in each direction: when doctors/dentists use their cars for subsequent NHS official journeys/where there is a liability to make emergency visits to subsidiary hospitals or institutions/ where there is an acknowledged extensive liability to make emergency domiciliary visits.
- Home to principle hospital, when the doctor/dentist is called out from home in an emergency subject to a maximum of 10 miles each way
- Home to any destination, other than the principal hospital, on NHS official business, subject to a maximum of the distance from the principal hospital to the place visited plus 10 miles in each direction

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

- Principal hospital to any destination, including travel between hospitals, on official NHS business
- No mileage allowance is payable for the normal daily journey between home and the principal place of work except under the above conditions

Mileage allowances for **specialty doctors, Trust doctors** and other grades of medical and dental staff

Mileage allowances are payable in the same circumstances as described above **except home to principal place of work and return mileage** as follows:

- No allowance shall be paid in respect of home to principal hospital to a doctor in these grades whose normal practice is to travel from home to principal hospital by private car. Not even when the car is required for the purpose of making an official journey
- For those doctors who only travel by car when they require it to make an official journey, home to principal hospital up to a maximum of 10 miles each way **except** where the doctor does not hold a public transport season ticket, the mileage allowance payable will be the appropriate rate **less** the public transport rate
- Home to principal hospital and return mileage up to a maximum of 10 miles each way for official journeys may be approved by the Trust where circumstances are such that the Trust has agreed it is desirable to have the doctor's car available at all times and the doctor would not otherwise travel to their principal hospital by car
- The maximum of 10 miles each way may not apply, subject to the approval of the Trust, in circumstances where a **trainee** doctor owned the home before rotating into the trust or where the home is within 10 miles of one of the hospitals within the rotational appointment or is conveniently situated for several of the hospitals within the rotation, but is more than 10 miles from one or more of them.

Full details of the business mileage allowances and charges payable can be found in the hospital terms and conditions of service, updated from time to time in the NHS Employers Pay Circulars.

Travel expenses for approved study leave – Senior doctors and dentists

Doctors/dentists in recognised training posts are subject to the National NHS Conditions of Service. For all other grades employed by the trust the following applies to travel expenses to attend an approved conference/course/training/CPD event

- Standard class travel on public transport
- or
- Public transport mileage if a practitioner chooses to use their own vehicle
- or
- Air flight may be payable where it proves more cost effective at the discretion of the clinical manager, provided the cost is approved at the time of the application for study leave

Subsistence allowance for study leave – Senior doctors and dentists

With the exception of doctors/dentists in training the following currently applies:

- Where overnight hotel accommodation is required – up to a maximum of £100 per night to include bed and breakfast and must be agreed by the authorising manager
- For a period of 24 hours a maximum of £20 - £5 for lunch and £15 for an evening meal where lunch/dinner is not provided
- All expenses must be approved in advance

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

The criteria for receiving subsistence expenses are the same as detailed in section 18 and Annex N of the NHS Staff Council service handbook which incorporates section 22 of the General Council Conditions of Service.

Expenses for Interview – Senior doctors and dentists

With the exception of doctors/dentists in training recruited by the Deanery, the following applies to doctors/dentist staff:

- Standard class travel on public transport or public transport mileage to attend an interview at a location other than their principal place of work.
- Subsistence allowance as detailed above where it is deemed necessary, due to distance, to stay in overnight accommodation and has been approved in advance by the prospective employing authority.
- Candidates applying for a consultant post will not be reimbursed for more than a maximum of three attendances to visit/attend interview. Only shortlisted candidates will be reimbursed eligible expenses.
- Candidates for posts other than consultant posts shall not be reimbursed for more than two attendances. Only shortlisted candidates will be reimbursed eligible expenses.
- Where an NHS employed candidate travels from holiday to attend an interview, travel expenses from the practitioner's holiday address, but limited in the case of travel from abroad to expenses from the port of entry into Great Britain, provided that the practitioner returns to the holiday address after interview. Subsistence allowance at the appropriate rate is allowable unless the practitioner is able to stay at their own home and it is reasonable to expect the practitioner to do so.

Reimbursement of travel or subsistence expenses will not be made to a candidate who refuses the offer of the appointment as advertised on grounds which the trust considers inadequate.

Postage and telephone calls for Doctors and Dentists

Any necessary expenditure incurred by a practitioner on postage or telephone calls in the service of the Trust shall be reimbursed through the periodical claim for travel and subsistence.

No expenses will be payable without proper receipts.

Claims should normally be submitted at intervals of no more than one month and as soon as possible after the end of the period to which the claim relates.

16. Appendix D – Guidance on Completing a Paper Travel Expenses Form

General Rules

- Staff must **not** claim from home to base for ordinary commuting.
- All claim forms **MUST** be signed by the authorising manager
- All sections of the form must be completed in BLOCK capitals
- A separate form must be sent in at the end of each month
- Claims must be submitted monthly
- Claim forms will be audited from time to time and appropriate checks made
- Insufficient information or lack of necessary receipts will lead to a delay in payment
- Public Transport (Reserve) rate must be claimed for training events

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

- AfC/ New Jnr Doctor and Medical rates will be paid unless otherwise locally agreed

Completing Side 1

The following areas must be completed on the claim form:

- Month and Year – month and year the claim form relates to
- Surname – claimants surname
- Title – circle appropriate title
- Forename – claimants forename
- Employee Assignment Number – this is available on staff payslips
- National Insurance Number – also available on your payslip
- Home Address – this is your regular home address
- Home to Base RETURN mileage – *IMPORTANT* – this is a return amount from your home to your regular place of work
- Department – your regular department
- Base – your nominated base
- Type of vehicle – circle as appropriate
- Registration number – state registration number
- Make and Model - e.g. Vauxhall Corsa, Renault Megane
- C.C. – cubic centimetre e.g. 1200cc, 50 cc
- Starter or leaver – enter date in the box and ring either ‘S’ for starter or ‘L’ for leaver
- Indicate whether any details have changed since last claim
- Declaration – read thoroughly and sign if you are the claimant and date
- Authorised Signatory – the form must be checked and signed by the claimant’s authorising manager

Completing Side 2

- Column 1 – enter date of travel
- Column 2 and 3 – state where you travelled from and to e.g. from ‘home’ to ‘taunton’
- Column 4 - Purpose of the journey – give brief description of the event e.g. leadership conference
- Column 5 – state whether journey is taxable or not. Refer to ‘definitions’ section of this document
- Column 6 – full rate (use this column if claiming your car mileage). State the total number of miles travelled.
- Column 7 – claimed. State the number of miles to be claimed. Do not forget to deduct your normal commuting travel. For example home to base is 15 miles, home to destination is 50 miles – total to be claimed is 35 miles. If you are travelling from Base only – only complete the ‘claimed’ section (column 7). In some circumstances home to base travel may be more than base to destination. In this case staff can only claim the ‘lesser’ mileage.
- Columns 8 and 9 – to be used when claiming public transport rates. Use the ‘claimed’ column for any train fares.
- Columns 10 and 11 – to be used if you take another staff member with you on the journey. State passengers name and state the number of miles the passenger travelled with you. This may be less than the total number of miles claimed.
- Columns 12, 13 and 14 – to be used to claim any subsistence and other amounts e.g. car parking costs, beverages, taxis. Costs will be paid in accordance with AfC rates or any locally agreed rates.

Remember to attach all receipts to the claim form. It is advisable to also take a photocopy of the completed, authorised form for your records.

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

Definitions

Business Journeys

Travel expenses are paid to employees travelling on official Trust business, for example, visiting patients, to carry out duties at locations other than main base, or to attend meetings.

Home to Duty Mileage

1. Employees may **not** claim from home to base for ordinary commuting.
2. The first and last journey of the day should generally be to or from your base. Where travelling from, or returning directly to, your home rather than base, the “lesser” mileage only may be claimed. This is calculated by comparing the home to destination mileage with the amount of miles that would be claimed if the journey started/ended at base.

For example, if home to destination is 20 miles, and base to destination is 25 miles, 20 miles may be claimed as the “lesser” mileage. However, if home to destination is 20 miles and base to destination would be 15 miles, then the “lesser” mileage of 15 miles may be claimed.

These miles are paid at full rate, not taxable.

3. Home to duty mileage may be claimed for overtime or out of hours working and is paid **at Public Transport Rate (taxable and insurable)**.
4. Home to duty as a result of an **Emergency Call-Out. Emergency** call-out mileage as defined by the Inland Revenue only applies to restricted groups of staff – consultants, midwives for home births only, physio staff required for heart massage, pathology staff required for blood matching and certain radiographers. The Inland Revenue criteria for classification as emergency is:
 - Staff must give advice on handling the emergency before starting the journey AND must accept responsibility for appropriate aspects of their duties from that time AND must have a continuing responsibility for the emergency whilst travelling to the workplace. For example, giving advice using a hands-free mobile. These miles are paid at full rate (not taxable)
5. Home to duty mileage as a result of a call-out which does not constitute an emergency as defined above, (this should be obvious even though some employees may write “emergency” on their claim), is paid at Reserve rate (taxable and insurable).
6. Home to duty claims by junior medical staff as a result of their rotation form part of a relocation package and should **not** be paid, but passed on to Payments Department for action. Check the attached list but if in doubt contact the payments dept.

Training/Seminars/Conferences/Study Leave

Employees who claim occasional mileage as part of their training, or who attend training sessions, seminars or conferences, or employees on study leave then the mileage is paid at Public Transport/Reserve Rate (not taxable).

17. Appendix E – Mileage Allowances FAQs

A list of frequently asked questions regarding mileage claims is maintained by NHS Employers at the following address:

<https://www.nhsemployers.org/pay-pensions-and-reward/agenda-for-change/nhs-terms-and-conditions-of-service-handbook/mileage-allowances/mileage-allowances-faqs>

18. Appendix F – Monitoring Table for this Policy

Objective	Evidence	Method	Frequency	Responsible	Committee
Provide assurance to the Trust that this policy is being adhered to and that all claims are economical and justified	Travel claims, associated meeting agendas etc.	Review of travel and subsistence claims	As required by internal audit	Internal Audit	Audit Committee

19. Appendix G – Dissemination, Implementation and Training Plan

The following table sets out the dissemination, implementation and training provisions associated with this Policy.

Plan Elements	Plan Details
The Dissemination Lead is:	Head of Payroll
Is this document: A – replacing the same titled, expired policy, B – replacing an alternative policy, C – a new policy:	A
If answer above is B: Alternative documentation this policy will replace (if applicable):	[DITP - Existing documents to be replaced by]
This document is to be disseminated to:	Newsbeat and HRWeb
Method of dissemination:	Newsbeat and HRWeb
Is Training required:	No
The Training Lead is:	N/A

Additional Comments
[DITP - Additional Comments]

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

20. Appendix H – Equality Impact Assessment (EIA) Screening Tool

Further information and guidance about Equality Impact Assessments is available here:

<http://nww.avon.nhs.uk/dms/download.aspx?did=17833>

Query	Response
What is the main purpose of the document?	To provide guidance for managers and staff regarding time off for civil and public duties
Who is the target audience of the document? Who is it likely to impact on? (Please tick all that apply.)	Add <input checked="" type="checkbox"/> or <input checked="" type="checkbox"/> Staff Patients Visitors Carers Others

Could the document have a significant negative impact on equality in relation to each of these characteristics?	YES	NO	Please explain why, and what evidence supports this assessment in relation to your response.
Age (including younger and older people)		√	No detriment identified
Disability (including physical and sensory impairments, learning disabilities, mental health)		√	No detriment identified
Gender reassignment		√	No detriment identified
Pregnancy and maternity		√	No detriment identified
Race (includes ethnicity as well as gypsy travelers)		√	No detriment identified
Religion and belief (includes non-belief)		√	No detriment identified
Sex (male and female)		√	No detriment identified
Sexual Orientation (lesbian, gay, bisexual, other)		√	No detriment identified
Groups at risk of stigma or social exclusion (e.g. offenders, homeless people)		√	No detriment identified
Human Rights (particularly rights to privacy, dignity, liberty and non-degrading treatment)		√	No detriment identified

Will the document create any problems or barriers to any community or group? YES / NO

Will any group be excluded because of this document? YES / NO

Will the document result in discrimination against any group? YES / NO

If the answer to any of these questions is YES, you must complete a full Equality Impact Assessment.

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

Could the document have a significant positive impact on inclusion by reducing inequalities ?	YES	NO	If yes, please explain why, and what evidence supports this assessment.
Will it promote equal opportunities for people from all groups?		√	
Will it help to get rid of discrimination?		√	
Will it help to get rid of harassment?		√	
Will it promote good relations between people from all groups?		√	
Will it promote and protect human rights?		√	

On the basis of the information/evidence so far, do you believe that the document will have a positive or negative impact on equality? (Please rate by circling the level of impact, below.)

Positive impact				Negative Impact		
Significant	Some	Very Little	NONE	Very Little	Some	Significant

Is a full equality impact assessment required? NO

Date assessment completed: 21 September 2019

Person completing the assessment: Pay & Reward Lead

Status: Approved

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.