

## EXPENSES POLICY

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## Version Control Summary

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1	20/10/2010	Zenda Butler, Senior Local Counter Fraud Specialist	draft	
2	20/03/2011	Zenda Butler, Senior Local Counter Fraud Specialist NELPC	draft	
3	26/7/2013	Zenda Butler, Senior Local Counter Fraud Specialist  NELPC	draft	Updated to reflect new arrangements under AFC in respect of reimbursement of NHS business costs (pay circular AFC 3/2013. Section entitled 'major Disruption to Travel Service e.g. Strikes' removed as duplication of information in Special Leave Policy circumstances. Included information on claiming expenses whilst abroad. Taxi supplier amended, and cost of congestion charge and Oyster card amended. Employee declaration removed.
4	19/10/2015	Zenda Butler, Senior Local Counter Fraud Specialist	draft	Updated to include reference to Medical and Dental terms and conditions of service, further information on excess travel expenses and expenses for NEDs, removed cost of Oyster card. Revision to section on taxis. Change from Co-op Travel to Redfern and accommodation rates. Taken out Removal and Relocation Policy and Interview Expenses. Reference to e-expenses.
5	December 2019	Zenda Butler, Head of Counter Fraud		Full review
5.1	April 2021	Archana Sanap, HealthRoster Project Manager		14.4.8 Updated to include reimbursement process for claims without receipts, which will be subject to tax and NI contributions.

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# 1 Introduction

- 1.1 This policy sets out the process for staff to claim reimbursement of subsistence and accommodation costs and travel by public transport, bicycle, taxi and motorised vehicle as a result of their duties of employment within the Trust and applies to claims made electronically via eExpenses employee online and paper claims. It provides guidance to authorised signatories with regard to the approval of those expenses.
- 1.2 All staff and Non-Executive Directors (NEDs) are required to read this document in full and familiarise themselves with the procedure.
- 1.3 This policy should be read in conjunction with the Agenda for Change Handbook (Sections 17, 18 and 19 and Appendices L and N). [Agenda for change handbook](#)
- 1.4 Staff should not be financially disadvantaged by undertaking work for and on behalf of the Trust. The policy aims to maintain fairness by ensuring all staff are reimbursed in a consistent manner in accordance with the policy and terms and conditions of employment.
- 1.5 It also details what expenses can be claimed where staff are redeployed during a state of critical emergency (such as a swine flu outbreak) resulting in them having to travel outside their principal place of work in order to cover shifts elsewhere.
- 1.6 Information is also provided in relation to reimbursing new staff for the cost of expenses incurred by relocating or the costs associated with relocation.
- 1.7 The NHS does not reimburse costs incurred for employees' home to work travel except in circumstances outlined in dental and medical terms and conditions or where a Workplace Adjustment is in place, but excess work related travel costs which leave the claimant out of pocket are eligible for reimbursement. This policy explains under what circumstances an employee may claim.
- 1.8 Where an employee travels to a work location other than their base and travels by a different method than they normally use to travel from home to base, then it is the responsibility of the employee to calculate any out of pocket expenses to be claimed. For example if an employee normally travels from home to base by car but is required to travel to another location, the difference in cost between petrol and public transport can be claimed.
- 1.9 Line managers are responsible for bringing this procedure to the attention of all staff who may be affected.
- 1.10 Reimbursement of expenses is made in accordance with
  - Agenda for Change Terms and Conditions of Service
  - Medical and Dental Whitley Council Regulations
  - Locally determined conditions where appropriate as determined by the Trust
  - For junior doctors, reimbursement is in accordance with a mixture of Agenda for Change Terms and Conditions of Service and the Medical and Dental Whitley Council Regulations

- 1.11 Employees with lease cars via the Trust should claim business mileage in accordance with the terms and conditions of their lease agreement.
- 1.12 The Trust has a statutory obligation to HM Revenue and Customs (HMRC) to ensure that
- reimbursement of expenses is subjected where appropriate to tax and national insurance contributions;
  - details of payments and deductions are reported to HMRC as appropriate.
- 1.13 Reimbursement of expenses will only be made where there is an authorised expense claim supported by receipts or invoices except in limited circumstances specified elsewhere in this policy where 'out of pocket' expenses can be reimbursed for which receipts are not required.

## 2 Scope

- 2.1 This document is concerned with the process of claiming for the reimbursement of travelling expenses, meal and subsistence allowances where the expense is 'wholly, necessarily and exclusively' incurred by staff whilst fulfilling the duties of their employment within the Trust.
- 2.2 With the exception of section 16, Removal and Associated Expenses Policy for New Staff, which does not apply to trainee doctors on a rotational scheme with the London Deanery, this policy is applicable to all employees of the Trust including temporary staff, students, staff on secondments and honorary contracts.
- 2.3 NED's can claim reimbursement of out of pocket expenses incurred whilst attending meetings and events as part of their duties as a NED.

## 3 Public Transport

### 3.1 Underground (tube), rail, buses

- 3.1.1 Under the terms and conditions of service, employees will be reimbursed for any excess cost incurred whilst travelling for work related purposes, on underground, overland trains, rail and buses. Employees are expected to seek the most **cost effective** option available for work related travel. Employees should explore the most reasonable way of travelling and should provide rationale for the route they used if questioned.
- 3.1.2 For rail travel employees may claim the cost of a standard class ticket, unless travelling by another class is more cost effective. If they can book their journey in advance, or can travel outside peak hours, they should seek to use the cheapest class ticket available, (for example saver and other advanced purchased tickets). A valid receipt must accompany the travel expenses claim form.
- 3.1.3 Employees can purchase rail tickets themselves and claim reimbursement via an expense claim form or eExpenses or rail tickets can be booked in advance via Corporate Travel Management (formerly known as Redfern). There are a number of individuals within each directorate who are designated bookers. The admin leads have details of who the bookers are. To become a booker the employee's line manager must email the request to one of the names super users listed on the Intranet with details of the budget code. It is easy to collect tickets from any station using the employee's own debit card (the card won't be charged).
- 3.1.4 Disabled staff can claim reimbursement for the cost of a Disabled Persons Railcard where they are required to travel by national rail, underground or Docklands Light Railway for work purposes. A tax liability will arise in respect of this payment which are accounted for when processed via the payroll.
- 3.1.5 Disabled Persons railcard holders can register their Railcard discount onto an Oyster card to get 1/3 off Oyster pay as you go single fares and daily caps on

national rail, London Underground and Docklands Light Railway.  
<https://www.disabledpersons-railcard.co.uk/help/faqs/can-i-use-my-railcard-for-tickets-on-the-london-underground/>

- 3.1.6 Employees who purchase a travel card (e.g. daily, weekly, monthly and annual travel cards / tickets - including an Oyster card, Barclaycard Oyster/credit card or similar electronic card) for home to base travel are not eligible to claim for any additional business travel which is undertaken within the zones covered by the home to base travel card.
- 3.1.6 Where an Oyster card or contactless card is used for business travel, the employee can claim any excess/out of pocket expenses. For example if the daily cost of an employee's travel from home to base and from base to home is £10, but the employee travels to a different location or uses their Oyster card or contactless card to make business journeys during the day, and they incur costs of £14, then £4 can be claimed.
- 3.1.8 Where NEDs are required to travel outside the zones covered by their own personal travel card, then excess travel expenses incurred will be reimbursed on production of a valid ticket or oyster card statement.
- 3.1.9 NEDs will only be reimbursed for the cost of a one day travel card if travelling to and from several meetings/events in one day and the cost of a travel card works out to be cheaper than using an Oyster card. Please note Oyster cards have a daily cap which means if several pay as you go journeys are made on the same day, the charge should not be more than the price of an equivalent one day travel card. The full price of a one day travel card will not be reimbursed if a NED is only required to attend one meeting in a day where the cost of making a return journey is less than the cost of a travel card.
- 3.1.10 Where the employee has to travel across zones that are not covered by their home to base travel card the excess travel expense will be reimbursed on the production of relevant receipts of fares. The cheapest option may be to purchase an extension for the extra zones, in which case a receipt for this will be required, or it may be that the cheapest option is pay as you go on an Oyster card.
- 3.1.11 An Oyster card will allow an employee to pay as they go on top of their current travel card. Employees have to become an Oyster online account holder, register their Oyster card and purchase pay as you go credit online or sign up for auto top-up. They will then be able to print their journey history statement and submit this as their receipt in order to claim their travel expenses from the Trust.
- 3.1.12 Staff who do not have a travel card but who use pay as you go Oyster cards will have to become an Oyster online account holder, register their Oyster card and purchase pay as you go credit on line or use auto top up so that they are able to print off their journey history and claim their travel expenses.
- 3.1.13 If an employee is not an Oyster online account holder they will have to purchase a ticket and produce a receipt. It is important to note that journey history on Oyster cards is only kept on line for 8 weeks, journeys must be printed off regularly in order to claim.
- 3.1.14 The benefits of setting up an Oyster on-line account may include;
- It is a quick and easy way to top up your Oyster card and/or renew your

Travelcard.

- The card will be protected against loss or theft.
- You can view your pay as you go journey history.
- You will receive email updates on planned disruptions to your regular route

3.1.15 When claiming for these fares, please record details of the journey (from and to destination and purpose of trip). Staff should ask for a receipt for the cost of the ticket and attach this (with the used tickets, if not collected), to the Travel Expense Claim Form.

3.1.16 Please note that journeys within the last 48 hours may not show on the journey history.

3.1.17 There is a charge for an Oyster card. This fee is refundable from any ticket office if the card is no longer required.<https://tfl.gov.uk/>

3.1.18 Where employees solely use the Oyster card for business journeys, they may claim the cost of the card back from the Trust. Evidence that the card is not used for personal journeys will be required in support of the claim (for example a print out of the journey history from the TFL website). Reimbursement of the cost of the card will not be authorised where the staff member carries out a combination of business and personal journeys.

3.1.19 All claims must be verified and authorised by an authorised signatory. Authorised signatories are responsible for ensuring the claims are correct and adhere to the Expenses Policy.

3.1.20 No tax or national insurance liability will arise in respect of these payments.

3.1.21 Contactless credit or debit cards must be registered on the TFL website and employees will have to print off their journey history in order to claim reimbursement.

## **3.2 Reimbursement of fares - emergency call outs**

3.2.1 Employees may claim for additional travel fares (between the employees' home and the Trust site at which he/she is permanently based), incurred as a result of an emergency call out from home.

3.2.2 A tax and national insurance liability will arise in respect of these payments which are accounted for when processed via the payroll.

## **3.3 Annual season ticket loan for travel**

3.3.1 For more information see the Annual Season Ticket Loan for Travel policy available on the intranet.

# **4 Travelling Expenses for Bicycle Users**

## **4.1 Bicycle user mileage allowance**

4.1.1 Employees who use pedal cycles to make journeys in the performance of their duties will be reimbursed for eligible miles travelled at the single pedal cycle

rate as set out in the Agenda for Change terms and conditions. The rate of reimbursement will be subject to basic rate tax. This rate applies to staff who use their own bicycle as well as staff using a bike from London's public bike hire scheme.

- 4.1.2 The Trust will not reimburse the cost of hiring a bike from a public bicycle hire scheme including the annual membership fee.
- 4.1.3 All bicycle users must maintain a record of miles travelled to be viewed by the line manager on request.

## **4.2 Insurance cover**

- 4.2.1 In the event of a pool bike being defective and causing an accident, insurance is automatically provided to staff within the scheme under the Trust's Public Liability insurance.
- 4.2.2 In the event of an accident being caused by an employee's own bicycle being defective, or the employee themselves being at fault, then the Trust has no insurable interest and it is the responsibility of the employee to arrange personal insurance cover. The easiest route to arrange this cover is via an extension to an existing household policy or through a personal accident policy.

## **4.3 Cycle to work scheme / tax free bicycles**

- 4.3.1 The Trust is pleased to offer staff the opportunity to join the Trust's Tax Free Cycle to Work Scheme. Please see the intranet for more information.

# **5 Taxi Usage**

## **5.1 Introduction**

- 5.1.1 Significant costs are incurred annually through the use of taxis for the purpose of transportation of staff, service users and other goods. This may be required to enable service user admission, transfer and discharge, or to assist in the rapid transfer of staff, goods or equipment as and when required.
- 5.1.2 The aim of this section is to ensure efficient and effective use of this resource and minimise costs to the Trust by appropriate clinical and operational usage and avoidance of misuse.
- 5.1.3 The Trust has three taxi suppliers; one for London, one for Luton and one for Bedfordshire.
- 5.1.4 The taxi contract exists to provide a standard and consistent taxi service to the Trust.

## **5.2 Responsibility**

- 5.2.1 Only in exceptional circumstances must taxis be used.

- 5.2.2 There are a number of 'super-users' across the Trust who are responsible for controlling who has the authority to book taxis. A list of the super-users can be found on the taxi service homepage on the intranet and also guidance to set you up as user on the online portal.
- 5.2.3 Overall responsibility for the appropriate use of taxis rests with the borough/Service/Corporate Directors.
- 5.2.4 Out of hours – taxi requests are to be authorised by the Duty Senior Nurse in conjunction with the locality on call manager.
- 5.2.5 Non-Executive Directors are not entitled to reimbursement for travel by taxi unless in exceptional circumstances and where possible agreed in advance by the Chair.

### **5.3 Requesting taxi transport**

- 5.3.1 Staff should ensure that wherever possible all options for transport other than taxi are considered prior to booking.
- 5.3.2 Prior to ordering transport staff are expected to consider the following;
- Is the journey essential?
  - Is the journey cost effective? Can a taxi be shared if going to the same location?
  - Is there an alternative means of transport that can be used – e.g., Transport for London (find direction engine on front page of Intranet)
  - Can the item be safely posted?
  - Would it be more appropriate to use public transport?

### **5.4 Booking of taxis**

- 5.4.1 All bookings should be made via the taxi company's on-line portal. Telephone bookings should only be made where there is no access to the portal and a valid cost centre is required.
- 5.4.2 The requestor must have clear authorisation from the budget holder or nominated deputy. If the budget holder or authorised deputy is not available out of hours, then the Duty Senior Nurse in conjunction with the locality on call manager will take responsibility and inform the budget holder of the approval by email.
- 5.4.3 The following details will be requested and are to be provided by the person making the booking:
- The full name of the staff member travelling, and other details e.g., item to be transported (Note; taxis should only be used to transport equipment in exceptional circumstances where a courier is not suitable, for example if the equipment needs to be escorted).
  - Pick up time and journey details. It is important to be clear on the pickup and drop off points so provide as much detail as possible.
  - Full name of person booking the taxi
  - Name of authorising person – to enable the booking to be made you must give the full name and position of those authorising you to make the booking i.e., Directorate Manager, Matron, Other Senior Staff.
  - Contact number
  - Budget code
  - Special requirements – wheelchair vehicle, van, etc.

## **5.5 Timings**

- 5.5.1 Taxis should be pre-booked with as much notice possible before the journey is required to take place.
- 5.5.2 To avoid unnecessary waiting time charges, members of staff who have a taxi booked but are not able to be picked up at the agreed time must advise the Trust's contracted taxi provider immediately.
- 5.5.3 Waiting time will be charged to the budget code.
- 5.5.4 In order to avoid unnecessary charges to the Trust, where a booking is to be cancelled, staff must give as much notice as possible otherwise the Trust will be charged regardless of notice. All cancellations incur a charge but late notifications incur additional charges.
- 5.5.5 All waiting charges will be analysed and the relevant department notified where high levels of waiting times.

## **5.6 Taxis for personal use**

- 5.6.1 Taxis for personal use are not to be booked using the Trust contract.
- 5.6.2 Personal use - where a member of staff is found to have used the taxi service for personal benefit without appropriate authorisation, any charges relating to the journey will be recovered from the individual. Any abuse of this will result in a referral to the Local Counter Fraud Specialist and could result in disciplinary action up to and including dismissal.

## **5.7 Activity monitoring**

- 5.7.1 Monthly accounts received will be validated through the Finance Department following which reports of usage by Directorate, Department will be passed to Heads of Administration on a monthly for further scrutiny.
- 5.7.2 Heads of Administration will work with the Borough/Service Directors to ensure that all costs incurred are legitimate, particularly regarding staff usage.
- 5.7.3 Further detail can be provided to validate individual journeys where required and can be obtained through local taxi booking lists and the taxi booking calendar.
- 5.7.4 Taxi journeys over £50 and any journeys with waiting time costs will be subject to review by Heads of Administration. Staff will be contacted as part of this process.

## **5.8 Complaints/disputes**

- 5.8.1 All complaints/disputes against a charge or the Taxi service must be recorded on the Taxi company's on-line portal. The customer care team will investigate the matter and respond to the complainant.
- 5.8.2 All serious complaints/disputes should be emailed to the Non-Clinical Procurement and Contracts Officer in addition to recording them on the on-line portal.

## 6 Motorised Transport

- 6.1 For those staff for whom travel by motorised transport (e.g. Car, motorbike, moped) is essential for Trust business the following procedure applies. This may include, home visiting, attending conferences, and meetings where public transport is difficult.
- 6.2 Journeys from home to base and back home are private mileage journeys and are not allowable under this policy.
- 6.3 There are limited exceptions to this rule and are covered by the following circumstances:
- 6.4 NED's can claim out of pocket expenses travelling to meetings/events for journeys starting at home.
- 6.5 *Where 'home' is designated 'base', in which case employees can claim all mileage which is wholly, necessarily and exclusively' incurred whilst fulfilling the duties of their employment within the Trust.*
- 6.6 Where an employee travels from home to a different place of work, and the mileage is greater than they would normally travel to work, they are entitled to claim any 'out of pocket' expenses. For example if an employee normally travels 10 miles from home to place of work but travels 15 miles from home to a different place of work, they are entitled to claim 5 miles.
- 6.7 Medical and dental terms and conditions stipulate circumstances where staff may claim mileage between home and base and also home and places other than base.
- 6.8 Employees wishing to use their own private vehicles whilst undertaking Trust business may claim for reimbursement of business mileage.
- 6.9 Claimants are required to calculate their mileage according to their vehicle's odometer. The mileage claimed should be an accurate reflection of the mileage covered.
- 6.10 Claimants are not able to choose their route for their own convenience or for financial benefit, unless this has been agreed as part of an access request. The shortest **practicable** route is to be taken in all circumstances. Employees should provide a rationale for choosing the route when required to.
- 6.11 For employees claiming expenses via e-expenses, mileage will be automatically calculated via Google Maps using the postcodes for your journey, using the shortest route available. If an alternative longer route is taken, for example to avoid traffic or roadworks, then the actual mileage incurred can be claimed if the reason for the alternative route is provided. For more information refer to 13.4.2 and the guide on the intranet. [eExpenses](#)

### 6.12 Car mileage rates

- 6.12.1 Staff under medical and dental terms and conditions will be reimbursed mileage rates in accordance with those conditions of service and rates will be dependent on the annual business miles travelled.

- 6.12.2 All Medical and dental staff must submit an Application to be an Authorised Car User Form (See Human Resources templates and Forms on intranet) to Payroll before any mileage will be reimbursed. [Intranet link](#)
- 6.12.3 For all other staff who are using their own vehicles for work purposes, other than travelling to and from work, a single reimbursement rate will be paid for all users, regardless of how many business miles travelled (subject to an annual 3,500 mile trigger at which the reimbursement rate reduces).
- 6.12.4 The rate(s) of reimbursement will be in accordance with those specified in Agenda for Change terms and conditions (HMRC rates). [Link to Agenda for change handbook](#)
- 6.12.5 A tax and national insurance liability may arise in respect of these payments (dependant on the reimbursement mileage rate), which is accounted for when processed via the payroll.
- 6.12.6 Reimbursement of mileage in connection with attending an approved course, conference, or event at the employer's instigation will also be paid at the single reimbursement rate as specified in Agenda for Change terms and conditions. A tax and national insurance liability may arise in respect of these payments.
- 6.12.7 Subject to the prior agreement of the employer, travel costs incurred when staff attend training courses or conferences and events, when attendance is not required by the employer, will be reimbursed at the reserve rate.
- 6.12.8 A reserve mileage rate of reimbursement will apply to employees using their own vehicles for business purposes in the following situations:
- When employees are required to return to work or work overtime, and incur additional travel to work expenses on that day.
  - When a claim for excess mileage is made in situations where there is a compulsory change of base, either permanent or temporarily, resulting in extra daily travelling expenses.
  - If an employee uses his or her own vehicle when suitable public transport is available and appropriate in the circumstances.
- 6.12.9 For excess travel claims, annual fluctuations in public transport fares and local workplace parking costs should be considered and whether excess travel costs should be adjusted upwards/downwards at the appropriate times to reflect this.
- 6.12.10 Where a colleague accompanies a claimant on a journey as a passenger for the purpose of carrying out Trust business, the claimant may claim passenger miles for that journey. The mileage claimed should be recorded on the travel/expense claim form. This doesn't apply to lease, pool or hire vehicle users.

### **6.13 MOTOR CYCLES MILEAGE RATE**

- 6.13.1 With the exception of staff under medical and dental terms and conditions There is a single reimbursement rate for motor cycles which applies to all eligible miles travelled. Medical and Dental staff please refer to section 6.12.2.

## **6.14 REIMBURSEMENT OF MILEAGE COSTS - EMERGENCY CALL OUTS**

6.14.1 Employees may claim for additional mileage costs incurred as a result of an emergency call out from home. Where an employee does not normally take a vehicle to work but, due to urgency uses a vehicle, a mileage claim can be made.

6.14.2 A tax and national insurance liability will arise in respect of these payments which are accounted for when processed via the payroll.

6.14.3 The rate(s) of reimbursement will be in accordance with those specified in Agenda for Change terms and conditions.

## **6.15 INSURANCE**

6.15.1 Staff must ensure they have the appropriate insurance cover to include business use when using their own car on Trust business. If an insurer charges an additional premium for business use it is not reclaimable from the Trust.

6.15.2 Staff are required to provide a copy of their current insurance certificate, vehicle registration document (V5), MOT certificate and driving licence (paper counterpart) to their Line Manager and also a copy to Payroll either when claiming for reimbursement of mileage for the first time or changing vehicle (via paper expense claim and e-expenses). These documents will be required from the employee on an annual basis thereafter for validation purposes.

6.15.3 Mileage will not be reimbursed unless Payroll have been provided with the above documents valid at the time the expenses were incurred.

## **6.16 Congestion charging**

6.16.1 All staff (except those excluded, exempt or discounted – please refer to section on exemptions below), driving or parking a vehicle on public roads in the congestion charging zone in London central from 7am to 6.30pm, Monday to Friday, will have to pay a daily charge. Payment of this charge allows them to enter, drive around, and leave the charging zone as many times as they wish that day. There will be no congestion charge at weekends or on public holidays.

### **6.16.2 Exemptions**

There are a number of people who will either be exempt from the charge or who will receive a discount. These are:

- Drivers of motorbikes, mopeds and bicycles
- London licensed Taxis and minicabs
- Vehicles used by disabled persons that are exempt from Vehicle Excise Duty

#### **Vehicle Excise Duty**

- Licensed buses with 9 or more seats
- Emergency services' vehicles

### 90% Discount

- Each eligible resident in the zone (Allowed for one private vehicle – should have been registered with Transport for London by 26 January 2003).

### 100% Discount

- Vehicles used by Blue and Orange Badge holders (should have registered with Transport for London by 26 January 2003)
- Alternative fuel vehicles meeting strict emissions standards
- Vehicles with 9 or more seats, not licensed as buses
- Vehicles used to transport an eligible NHS patient to attend NHS appointments
- NHS staff undertaking certain operational journeys: Employees undertaking certain operational journeys on behalf of the NHS inside the congestion charging zone, and certain NHS patients travelling to appointments, will be eligible for a 100% reimbursement of the congestion charge. These are summarised below:
  - A vehicle used by an NHS employee in the course of their operational duties to carry;
    - Bulky, heavy or fragile equipment or supplies;
    - Patient notes or other clinically confidential material
    - Controlled drugs;
    - Clinical waste, radioactive materials, contaminated sharps or non-medicinal poisons;
    - Prescription only medicines or waste medicinal products; or
    - Clinical specimens, body fluids, tissues or organs;
  - A vehicle used by an NHS employee when on call and responding to an emergency.
  - Other legitimate duties carried out by an employee on behalf of the NHS and approved by the Trust.
  - Eligible NHS workers include doctors, nurses, GPs, consultants, support staff, locums and agency staff.

In special cases, the Trust may consider refunding the costs of the congestion charges for staff not covered by Transport for London exemptions. If an employee feels they have a special case, not covered in this guidance, that the Trust should consider they should contact your manager.

#### 6.16.3 Claiming Reimbursement

Please note that in all cases the reimbursement is only available for the day on which a vehicle is used to undertake an eligible journey and that eligible staff will need to pay the congestion charge themselves either in advance, by midnight on the day of travel or by midnight on the following charging day. This will then be reimbursed.

The Trust will not be liable for any penalty charges incurred for non-compliance.

A maximum of one claim, per day may be claimed.

To claim reimbursement of the congestion charge by hard copy expense claim, you must complete the “congest code(s)” column on expense claim

form by indicating one of the codes as detailed on the reverse of the expense claim form.

Failure to insert a code in this column will result in the claim being rejected.

Original receipts are required, and the receipt number must be inserted under the subsistence (time spent/amount claimed) columns on the claim form. The date of travel must be shown (not the date the congestion charge was paid). Where staff pay the congestion via phone, no receipt is required but claims must be limited to the actual amount of expense incurred.

The Trust will claim a reimbursement from TfL for some categories, which will be credited to directorate budgets. The details of employees claims may be submitted to TfL for reimbursement purposes. Any claims rejected by TfL (i.e. due to incorrect receipt number, duplicate claim, out of date claims) may, after further investigation by the Trust, be deducted from the employee's next salary payment.

### **6.17 Car parking charges**

6.17.1 Before parking in pay and display meters staff should make themselves aware of the local council rules. If required to park off site away from the work base on a work assignment staff are eligible to claim for parking meters fees. Staff are not eligible to claim for meter fees for parking at their work base.

6.17.2 Receipts (or evidence of appointments) should be attached to the expense claim form. Where staff pay parking fees via phone, no receipt is required but claims must be limited to the actual amount of expense incurred.

6.17.3 For NEDs parking expenses incurred as a direct result of attending meetings/events as a NED may be claimed where receipts are provided, however NEDs should use the cheapest option available. Where NEDs pay parking fees by phone, no receipt is required but claims must be limited to the actual amount of expense incurred.

### **6.18 Parking fines**

6.18.1 Staff have a responsibility to be aware and abide by the local council's rules. In the majority of cases, parking fines incurred will be paid by the member of staff. However, if staff, on official business and in extreme circumstances, incur a parking fine the Trust will support staff in making an appeal against the fine. The Trust will in exceptional cases agree to pay the fine if supported by the appropriate service director.

### **6.19 Tolls**

6.19.1 Employees who necessarily incur charges in the performance of their duties, in relation to tolls shall be refunded these expenses on production of receipts, whenever these are available.

## **7 Travelling Expenses for Staff during Critical Emergencies**

- 7.1 During a state of critical emergency (i.e. swine flu etc.), staff may be required to travel outside their principal place of work in order to cover shifts elsewhere. A critical emergency will be called by the Chief Executive or their designated Deputy. Principal place of work is defined in the employment contract.
- 7.2 The redeployment of staff outside their principal place of work must be requested by the Service Manager or a nominated deputy.
- 7.3 In these circumstances, staff can claim any excess travelling expenses occurred as a result of having to commute to a different place of work. If it is impracticable to commute to the new place of work (to be approved by the Service Manager) by public transport, the staff member may claim for use of a car. Parking fees will be reimbursed in accordance with section 6.18.
- 7.4 Where staff purchase an annual, weekly, monthly or daily travel card (including an Oyster card, Barclaycard Oyster/credit card or similar electronic card), for the purchase of travelling to their main place of work, but then use it to travel to the new place of work where they are required to work during a state of critical emergency, they are not entitled to claim any reimbursement for the cost of the ticket.
- 7.5 Once the critical emergency has been declared over, no further expenses will be paid under this policy.

## **8 Reimbursement of excess travel costs**

- 8.1 Employees may claim reimbursement of excess travel costs where there is a change of work location resulting from
- merger of Trusts;
  - reorganisation of services;
  - acceptance of another post as a consequence of redundancy;
  - employees being required by the Trust to carry out temporary duties with other Trusts and additional travel costs are incurred.
- 8.2 For employees on secondment or acting up, if the employee chooses to work in another part of the organisation, they cannot claim excess travel. However if the employee is asked to go on secondment or act up in another part of the organisation, then they can claim any excess travel costs.
- 8.3 In order to determine eligibility and apply for reimbursement of excess travel arising from the above circumstances an Excess Travel Costs Application Form must be completed (See Human Resources Templates and Forms on intranet) detailing in full the excess costs.
- 8.4 Guidance for calculating excess travel by public transport, private transport and users changing to public/private transport is available on the back of the claim form. The form must be signed by the employee and authorised by the employee's manager or service director. Completed forms should be returned

to the locality HR Advisor/HR Manager.

- 8.5 The amount reimbursed will reflect the annual difference in the costs between the previous travel zone(s) and the new zone(s) or, the excess mileage travelled calculated at reserve rate as specified in Agenda for Change terms and conditions or the annual difference between the old cost of travelling to work and the new cost where the employee changes how they travel to work.
- 8.6 If an employee moves to a new home address whilst claiming excess travel, which results in an increase in travel costs, then the employee is responsible for paying the additional travel costs.
- 8.7 If the employee moves to an address where there is a decrease in travel costs, then they must complete a new Excess Travel Costs Application Form to calculate if they are eligible to continue to claim excess travel.
- 8.8 To ensure the correct rates are applied an approved Excess Travel Costs Application Form will cover a 12 month period; after the 12 months a further application will be required.
- 8.9 Once the Excess Travel Costs Application has been approved by the employee's manager or Service Director, the employee must claim expenses (either via e-expenses or on a hard copy claim form), on a monthly basis showing the excess travel to be reimbursed. See the back of the Excess Travel Costs Application for more information.
- 8.10 For employees claiming excess travel costs as a result of merger of Trusts, reorganisation of services or acceptance of another post as a consequence of redundancy, a tax and national insurance liability will arise in respect of payments which are accounted for when reimbursement is made via the payroll.
- 8.11 For employees who are claiming excess travel costs resulting from temporary duties with another Trust, when the transfer reaches a continuing period of 24 months at the new site or it becomes known that a continuous period of 24 months will be exceeded, a tax and national insurance liability will arise which is accounted for when reimbursement is made via the payroll.
- 8.12 Entitlement to reimbursement of excess travel will cease in the event of any one of the following;
  - after a continuing period of 4 years;
  - voluntarily applying for and accepting a change in post;
  - change of home or work place address where excess travel is no longer incurred;
  - leaving the employment of the Trust.
- 8.13 Please also refer to 6.12.9 for more information.
- 8.14 When calculating excess travel costs, staff will ideally calculate it based on the most economical route including car parking charges and not the most convenient or shortest route. Only reasonable excess travel costs will be reimbursed.
- 8.15 When appropriate public transport is available and the cost of travel by alternative means exceeds public transport rates, the Trust will normally only reimburse excess travel to the equivalent public transport rate.

## 9 Access to Work

- 9.1 Access to work is a Government grant which encourages employers to recruit and retain disabled people. It offers financial help towards the extra cost of employing a disabled person and practical support to overcome work related obstacles resulting from disability.
- 9.2 Grants can cover the cost of;
- Travel to work- if public transport cannot be used due to health or disability and help with adaptations to vehicles
  - Travel in work- to pay for the extra cost of travel while at work
- 9.3 Travelling can cause a number of issues for disabled people in terms of anxiety, coordination, pain, balance and conditions that affect orientation. Where staff need to travel in work time non-public transport options should be considered, sometimes these can be funded by Access to Work. Travel to and from work can be arranged with Access to Work grants. Other solutions include having priority car parking spaces.
- 9.4 For more information please look at the Workplace Adjustment Guidance on the intranet. [Link to intranet](#)

## 10 Accommodation Costs

- 10.1 Where staff are required to stay overnight in a hotel, guest house or other commercial accommodation with the agreement of their manager, they can claim the actual receipted cost of accommodation/hotel room up to a normal maximum of £80 outside of London and £120 in London.
- 10.2 In exceptional circumstances where the cost of the accommodation is likely to exceed £80 outside London and £120 in London because there is either no availability at a hotel within the budget cap (£80 outside London and £120 in London) or for any other business reason i.e. an employee is part of a larger group and there is an organisational requirement for teams to stay together in the same hotel, or an accessibility need, additional assistance may be granted and approved by the budget holder/line manager.
- 10.3 For employees who are required to travel abroad on Trust business and stay overnight, the Trust will reimburse the actual cost of the accommodation up to the maximum room rate set by the HMRC for Worldwide Subsistence. The room rates specific to the country being visited can be found at [Link to HMRC](#).
- 10.4 Where possible hotels should be booked in advance via Corporate Travel Management. See section 3.1.3 for more information. For bookings in excess of £120 the booker will need to enter a reason why they have booked a hotel over £120.

## 11 Subsistence

- 11.1 A meals allowance of £20 per 24 hour period is payable where staff are necessarily absent from home, and more than 5 miles from the nearest Trust site, on official Trust business. This covers the cost of a main evening meal and one other day meal. These allowances are not paid where free meals are provided. A tax and national insurance liability will arise in respect of the £20 meal allowance payment.
- 11.2 A meals allowance is payable only when you necessarily spend more on meals than you would have spent at your usual base.
- 11.3 Where staff stay in non-commercial accommodation, such as with a friend or relative, they may claim a flat rate meal allowance of £25 per 24 hours. No receipts are required. A tax and national insurance liability will arise in respect of these payments which are accounted for when processed via the payroll.
- 11.4 A lunch allowance of the actual receipted cost up to a maximum of £5 can be claimed where staff are unavoidably away from their base for more than five hours, including the lunchtime period between 12.00 to 14.00.
- 11.5 An evening meal allowance of the actual receipted cost up to a maximum of £15 can be claimed where staff are away from their base for more than ten hours and are unable to return to their work base or home before 19.00. The benchmark rate set by HMRC for 10 hours or more from work base is £10, therefore a tax and national insurance liability will arise in respect of the additional £5 'profit' element. 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 line manager.
- 11.6 Where a claim is made for more than one employee but claimed by only one employee, the claim must include the names and job titles of all employees covered by the claim.
- 11.7 Employees may claim an evening meal allowance of £3.25 if they are required to work late at night in addition to a day duty.
- 11.8 Employees may claim an allowance of £4.20 per 24 hour period for incidental expenses, or £3.25 per 24 hour period for late night duties, where accommodation and meals are provided without charge (e.g. on residential training courses). A tax and national insurance liability will arise in respect of these payments which are accounted for when processed via the payroll.
- 11.9 Please note that alcohol cannot be claimed as part of a subsistence claim. The Trust will not reimburse items of a personal nature such as hotel mini-bar drinks, newspapers or film hire. Where these items are included in the bill, the costs must be deducted from receipts by the employee prior to the submission of the claim. In circumstances where a hotel bill is to be paid directly by the Trust, the employee must pay the hotel directly for personal items before checking out.
- 11.10 If due to a workplace adjustment, a member of staff needs to claim reimbursement of subsistence over and above the allowances detailed in this section, this must be agreed with the employee's line manager.
- 11.11 The Agenda for Change subsistence allowances do not apply to employees who are required to travel abroad on Trust business. Reimbursement will be made in accordance with the HMRC Worldwide Subsistence Rates which can be found

[here](#) These rates are not subject to tax and National Insurance deductions. To find the allowances specific to the country being visited please refer to the link above.

11.12 Where occasionally expenses are incurred in foreign currencies, and reimbursement is being claimed using a hard copy claim form, the amounts incurred should be shown in the actual currency and also the amount to be reimbursed shown as the sterling equivalent.

11.13 Where these expenses are claimed via e-expenses, the amount to be reimbursed must be recorded in the sterling equivalent and evidence of the amount in the actual currency attached to the claim form, for example the original receipt for the purchase.

## **12 Telephone Expenses**

12.1 Where an employee does not have a Trust mobile phone they may claim reimbursement of business calls made. The calls must be identified on an itemised call list provided by the telephone provider.

12.2 Employees who are required to travel abroad on Trust business may claim reimbursement for the cost of making a 30 minute phone call home once a day. The cost of calls to the UK from abroad can vary considerably depending on how the call is made, for example from a mobile or hotel room. The cheapest method should always be used. Where the employee makes multiple calls home the Trust will only reimburse a maximum of 30 minutes.

12.3 There is no tax or national insurance liability in respect of these payments.

## **13 Entertaining**

13.1 Hospitality of a business nature may exceptionally be provided by senior managers on a modest scale on an occasional basis at management and staff meetings. This may only be in the form of food and (non-alcoholic) drink, which should normally be provided "in-house". Avoid providing hospitality at non-business locations unless there is a clear need to do so – this should be agreed in advance by the line manager.

13.2 Claims for business entertaining must include details of the third parties and a business reason for the entertainment.

13.3 A tax and national insurance liability will arise in respect of this.

## 14 Completion of Expense Claims

- 14.1 Where an employee has been given access to e-expenses, all expense claims must be made via the system.
- 14.2 Where staff do not have access to e-expenses, expenses should be claimed on a paper expense claim form.

### 14.3 Paper expense claim forms

- 14.3.1 Expenses must be recorded in detail on an expenses claim form and must include the payroll number, job title, and full name.
- 14.3.2 The home address and work address must be provided in full including all postcodes.
- 14.3.3 The full date of travel including the day, month and year must be provided for each entry. Claims must be supported by receipts unless the expense item is exceptionally in one of the categories where a receipt does not (or cannot) be produced. Expense items that do not require a receipt are
- parking charges on meters
  - telephone calls from public call boxes
  - toll bridge charges
  - congestion charge via phone text messaging

Credit card vouchers are not acceptable as a substitute for a receipt.

Details of the 'from' and 'to' journey must be provided. This must include the full post code. It is not acceptable to write 'clients home', or visits on the journey 'from' and 'to' details. Journey details must never be abbreviated.

- 14.3.4 Where multiple journeys are undertaken before returning to base, each individual visit must be recorded as a separate entry.
- 14.3.5 The nature of business must be completed. For example 'client visit', 'meeting' or 'training'. The 'client visit' should be supported by patient activity recording systems and/or diary entries, 'meetings' should be supported by purpose of meeting.
- 14.3.6 Transport type should be entered as either 'bicycle, car, bus, taxi, train or tube', as appropriate.
- 14.3.7 Where occasionally expenses are incurred in foreign currencies, the amounts incurred should be shown in the actual currency (e.g. dollars) and the amount to be reimbursed shown as the sterling equivalent. The rate of exchange will be the rate in force on the date of the claim and the rate must be indicated on the expenses claim form. Reimbursement will be made in pounds sterling.
- 14.3.8 Incomplete claim forms will be rejected by the authorised signatories and payroll and returned to the originator.
- 14.3.9 Claimants should ensure the information they provide on the claim form is legible. Illegible writing may result in claims being rejected or delayed. It is suggested that claims are typed where handwriting is unclear. An electronic version of the form can be found on the intranet (templates and forms/human resources).

14.3.10 Any amendments made to the claim form must be initialled by the claimant and countersigned by his/her line manager.

14.3.11 Once complete the claimant must sign the declaration on the reverse of the expense claim form. Under no circumstances is any employee allowed to authorise his/her own expenses claim form.

14.3.12 The expense claim must be forwarded for authorisation to an authorised signatory, who will pass onto payroll. Signed claim forms should not be returned to the claimant.

#### 14.4 **E-expenses**

14.4.1 A separate guide for completing an Expense Claim on e-expenses is available on the intranet [here](#).

14.4.2 Any mileage that is overridden on e-expenses such as quickest, more efficient or longer route over the direct (shortest route), must have a comment entered to ensure that the Approving Manager is aware of why there is a warning flagged against the claim.

14.4.3 It is the responsibility of staff to ensure their home address and base address are correct when claiming to avoid incorrect errors and payment. Contact the HealthRoster Team to update addresses.

14.4.4 When claiming mileage expenses for the first time, the documents detailed in 6.15.2 must be sent to payroll. The staff member will be set up within 14 days of payroll receiving the vehicle information.

14.4.5 If an employee's vehicle is not set up on eExpenses, they should not be claiming via eExpenses until the vehicle is set up.

14.4.6 Staff are not authorised to share logins.

14.4.7 Receipts must be uploaded to the eExpenses system. There is no requirement for original receipts to be obtained.

14.4.8 Only in exceptional circumstance with the authorised explanation, expenses will be reimbursed without a receipt and reimbursement will be subject to tax and national insurance contributions.

If a receipt has been lost, the claimant will need to state on the electronic expense form the reason for the absence of a receipt; this must be authorised by the budget holder/authorised signatory.

## **15 Authorisation of Expense Claims**

15.1 Managers in the Trust have a duty of care to spend public funds in a proper manner. This means that the budget they are responsible for is spent only on necessary items. Managers must check expense claims for reasonableness and challenge what they see as excessive claims.

15.2 A suspicion of a fraudulent claim should be referred to the Local Counter Fraud Specialist for investigation.

15.3 Managers are responsible for verifying **all** expenses claimed by employees.

15.4 Where Managers are required as part of their duties to authorise expense claim forms (whether via Employee Online or paper claims, they are

responsible for ensuring that they are set up as an authorised signatory for expenses, ensuring the form is complete and complies with these guidelines. Under no circumstances should they approve incomplete or non-compliant forms.

## **15.5 Authorising expenses claimed using a paper form**

- 15.5.1 The Payroll Department retain details of all current authorised signatories on an authorised signatories database.
- 15.5.2 It is the responsibility of the authorised signatory to ensure they are recorded as such on the authorised signatories' database before authorising claim forms.
- 15.5.3 Claim forms received by Payroll within the required deadlines will be checked.
- 15.5.4 Incomplete claims, claims for non-allowable expenditure or materially incorrect claims will be returned to the originator.
- 15.5.5 **Managers are required to carry out a 10% spot check of the expense claims they authorise using an on-line route planner to verify the exact travel claimed.**
- 15.5.6 Claims will be checked against attendance records, rotas, joint client logs, activity records and training records to ensure that employees have claimed reimbursement for travel to which they are entitled.
- 15.5.7 On line journey planners may also be used to verify the accuracy of mileage claimed.
- 15.5.8 Claimants may be required to produce work diaries as evidence of visits undertaken
- 15.5.9 Claims must not be authorised by an authorised signatory who is a close relative of the claimant or where there may be a perception of personal conflict of interest, alternative authorisation must be obtained.
- 15.5.10 The authorised signatory must provide their full name, job title and date the form on the day of signing.
- 15.5.11 Following authorisation the authorised signatory must make a copy of all expense claims authorised. These should be retained for six years for audit purposes.
- 15.5.12 Claim forms must be sent to payroll by the authorising signatory.
- 15.5.13 Authorised claim forms must not be returned to the claimant prior to payment

## **15.6 Authorising e-expense claims**

- 15.6.1 Approving managers are responsible for ensuring all claims submitted via e-expenses to them for authorisation are within these policy guidelines and the correct mileage and financial codes to enable accurate payment to staff.
- 15.6.2 Approving managers must check all receipts against claims.
- 15.6.3 Approving managers must always check any warnings that are flagged on the system and ensure that the appropriate comments have been entered by the

claimant before approving the claims. Ignoring these warnings can result in incorrect payments.

15.6.4 A separate guide to approving expense claim via e-expenses is available on the intranet [here](#).

15.6.5 The E-expenses Administrator will undertake regular audits of claims.

15.6.6 Staff are not authorised to approve their own claims.

## **16 Deadlines**

- 16.1 For monthly paid staff, expenses must be claimed within one month of the expense being incurred (e.g. expenses incurred for the period 1 to 30 April, claimed and paid in May salary).
- 16.2 For weekly paid staff, expenses must be claimed within one week of the expense being incurred.
- 16.3 Expense claims requesting reimbursement for items more than 3 months old (i.e. more than 3 months after the expense has been incurred) will not normally be reimbursed. However if the manager provides a covering letter with the expense claim form, explaining why the claim is late and requesting payment of the expenses, Payroll will consider the request.
- 16.4 Paper expense claim forms must be received in the expenses section no later than the fifth day (or the next available working day where it falls on a weekend or bank holiday) of the following month for payment that month.
- 16.5 For staff claiming reimbursement via e-expenses, claims must be submitted by the 2<sup>nd</sup> of each month and Approving Manager must approve them by the 5<sup>th</sup> of the month in order to ensure payment with that month's salary.
- 16.6 Claims made at the end of the year must be submitted by the end of April at the latest.
- 16.7 Payroll will notify the employee if claims will not be paid.

## **17 Removal and Associated Expenses Policy for New Staff**

### **17.1 Purpose**

- 17.1.1 The intention of this policy is to aid the recruitment of staff to East London NHS Foundation Trust (also known as the Trust) by covering the cost of expenses incurred by relocating or the costs associated with relocation.
- 17.1.2 This policy should be read in conjunction with the Recruitment & Retention policy when considering difficult to recruit posts.

### **17.2 Scope**

- 17.2.1 The policy is applicable to staff on first appointment to a post within East London NHS Foundation Trust **except** trainee doctors in a rotational scheme with the London Deanery (see 17.2.2). This policy applies regardless of their grade, marital status, sex, age, disability, religious beliefs and sexual orientation. The policy is also applicable regardless of full or part-time status and whether or not they were employed within the NHS prior to appointment.

17.2.2 All Trainee Doctors on a rotational scheme appointed to the Trust should contact the Deanery for reimbursement.

### 17.3 **Aim**

16.3.1 The Removal and Associated expenses policy aims to maintain consistency to all applications made using the criteria below:

- Difficulty in recruiting to the post
- Benefit to the Trust and patients of employing the applicant
- The Current financial position of the Trust
- The Applicants move is in the interest of the Service

### 17.4 **Eligibility**

**Note:** It is at the Trust discretion for reimbursement of removal and associated expenses, and should not be considered an automatic entitlement.

17.4.1 The level of any financial assistance to be provided by the Trust in accordance with the provisions set out the removal and associated expenses policy and in the case of all new appointments should be agreed with the prospective subject to the employee having received approval prior to or within three months of accepting the post.

17.4.2 Removal expenses are intended to cover a home move from elsewhere to be within reasonable travel time of the new work base within East London NHS Foundation Trust. As a guide, the new home should be within a 35-mile radius of the principal work base within East London NHS foundation Trust and/or within a reasonable travelling distance of that work base to be agreed at the discretion of the Trust.

17.4.3 The Removal and Associated expenses policy will apply equally to staff appointed to a fixed term contract regardless of contract duration.

17.4.4 Eligibility to receive relocation expenses tax-free is measured from the time of the job change, which creates the need to relocate, not from the date on which the employee actually moves.

### 17.5 **Amount of reimbursement**

17.5.1 There is a maximum limit of £10,000 for each application. This limit is for a total of all removal and associated expenses (if applicable). If expenses exceed the maximum authorised the employee will be responsible for the additional costs.

17.5.2 Removal and Associated expenses will be capped at £2,500 per six-month period based on the maximum ceiling for staff on fixed term or secondments.

17.5.3 At the Trust's discretion a flat rate or lump sum allowance may be agreed in accordance with removal and associated expenses **only**.

17.5.4. In the context of this policy the Inland Revenue allows the reimbursement of certain eligible relocation expenses to be tax-free up to a maximum limit of £8,000. Eligible (for tax purposes) expenses can be grouped into five categories:

- Disposal of old residence
- Acquisition of new residence
- Transport of belongings
- Travel and subsistence
- Domestic goods for new residence

Other examples of HMRC guidance can be found at:  
[www.hmrc.gov.uk/employers/ebik/ebik3/relocation-05.htm](http://www.hmrc.gov.uk/employers/ebik/ebik3/relocation-05.htm)

## 17.6 Authorised expenses

17.6.1 There are a number of different relocation expenses that may be claimed for, subject to them being within the ceiling limit of £10,000. These are:

- Removal Company Charges please click link for further details:  
<http://www.bar.co.uk/>
- Legal Fees including mortgage protection loan procurement charges, survey fees, agent's fees/advertising costs, mortgage loan redemption penalties, bridging loan expenses
- Travel expenses for employee and immediate family members for reasonable house searching and travel on the day
- Where appropriate, associated hotel expenses
- Removal and storage of furniture and personal belongings

## 17.7 Unauthorised expenses

17.7.1 The Trust will not meet any expenses relating to the purchase of, or move to a second home.

17.7.2 Employees moving from rented accommodation will not be eligible to apply for purchasing costs of a new property in their chosen area.

17.7.3 Reimbursement will not be made for expenses, which do not qualify for tax and NIC liability exemption, in accordance with Inland Revenue rules, including:

- Mortgage or housing subsidies if the employee moves to an area of higher housing cost
- Interest payments for the mortgage on the employee's existing home
- Re-direction of mail
- Council tax bills
- Purchase of new school uniforms for employee's children
- Compensation for losses such as:
  - Having to give up a part used season ticket
  - Cost of joining a new sports or social club

17.7.4 Other examples of HMRC guidance can be found at:  
[www.hmrc.gov.uk/employers/ebik/ebik3/relocation-05.htm](http://www.hmrc.gov.uk/employers/ebik/ebik3/relocation-05.htm)

## 17.8 Time limit

16.8.1 Reimbursement of removal and associated expenses must be claimed

within six months of taking up the appointment. This period may be extended at the discretion of the Human Resources Manager of the employing locality. However, the maximum period will be in accordance with HMRC rules for the exemption of tax and Class 1A NIC liability i.e. before the end of the tax year following that in which the employee takes up the new appointment.

## 17.9 Staff leaving

17.9.1 Employees who leave the Trust through resignation within 2 years of taking up appointment, or whose contract is terminated by the East London NHS Foundation Trust may retain a sum pro-rata to each completed month of service i.e. 1/24th of the agreed expenses reimbursed will be required to be repaid. **Please note** this will be clearly stipulated in the offer of appointment letter. This amount may be deducted from an employee's final salary or reasonable amount will be agreed between the Trust and leaving member of staff. In exceptional circumstances, consideration will be given to personal concerns that are raised by an individual should they find difficulties repaying any monies given for removal expenses.

## 17.10 Grievance

17.10.1 Any grievances relating to the application of this policy shall be processed through the East London Foundation Trust Grievance Procedure.

## 17.11 Procedure

17.11.1 Prior to Advertising and Interview the post must be deemed as being eligible for potential applicants to claim removal expenses.

17.11.2 The appointing Manager should consider, prior to interview, whether the post advertised merits removal expenses in line with the criteria of this policy. If there is any query at this stage the appointing officer should consult with the Human Resources Department.

17.11.3 As a standard part of the interview process the appointing officer should ask candidates who live outside the 35 mile radius (defined in the eligibility criteria) if they intend to move, should they be successful. In the case of candidates confirming they will be intending to move, then their eligibility or otherwise for removal and associated expenses should be discussed.

17.11.4 It is also important at this stage to ask an applicant if they are already receiving certain benefits from their current NHS Employer e.g. car loans/house loans. Appointing Officers must check with the Human Resources Department before making undertakings to protect these benefits.

17.11.5 Once the successful applicant has been chosen, the letter offering the post should inform the person of their eligibility or otherwise for removal expenses and where they are eligible, enclose a copy of this policy

17.11.6 At the time of an offer of employment being made to an eligible individual the appointing officer should provide copy of this policy and explain:

### **The employee must:**

- Move within the geographical area specified by the policy.
- Certify that relocation expenses are not being claimed from another

source.

- Request and gain acceptance of relocation expenses from the appropriate budget holder prior to accepting the post formally.
- Supply quotations, invoices and receipts for all items claimed (where applicable). For the main Removers' expenses, 3 competitive quotations should be obtained and evidenced and unless exceptional circumstances can be demonstrated and agreed with the Trust budget-holder, the lowest quotation should be accepted.
- That if the proposed purchase is considered a "betterment" then the employee will be reimbursed using the notional value of a comparable property to that from which they moved.
- That before the applicant enters into any financial commitment regarding the proposed move he/she must discuss the reasonableness of the move with the appointing officer and be advised at this stage to obtain legitimate quotes etc.

17.11.7 On receipt of an application for removal and associated expenses, the appointing officer must ensure that the forms have been completed correctly and the necessary receipts/bills etc., substantiating the claim are attached as required.

17.11.8 Appointing Managers are responsible for recommending whether an application for removal expenses is in accordance with the terms and conditions of this policy.

17.11.9 The Human Resources Manager is responsible for authorising that any claim is within the conditions of this policy. Expense claims when complete with receipts will be passed to the Trust's nominated pay consortium (payroll) for reimbursement. Original invoices and evidence of payment are required to support all claims for reimbursement of expenses.

## **18 False/Fraudulent Expense Claims**

18.1 Any attempt to submit a false expense claim will be treated as a serious offence and will be dealt with in accordance with the Trust's Disciplinary Policy and the Counter Fraud and Bribery Policy. Cases will be referred to the Local Counter Fraud Specialist and may be or the Crown Prosecution Service.

## **19 Policy Review**

19.1 This policy will be reviewed every three years.

**APPENDIX A EXPENSES CLAIM FORM** (See Human Resources Templates and Forms on intranet) or [click here.](#)

**Appendix B - Agenda for Change Rates of reimbursement as at 28.02.2020**

<b>Type of vehicle allowance</b>	<b>Annual mileage up to 3,500 miles (standard rate)</b>	<b>Annual mileage over 3,500 miles (standard rate)</b>	<b>All eligible miles travelled</b>
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
Reserve rate			28 pence per mile
Carrying heavy or bulky equipment			3 pence per mile