

Payment of Expenses Policy

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1. Introduction

The Trust recognises that due to the nature of its work and the geographical area it covers, employees may be required to travel on Trust business in the normal course of their duties. Whilst this is the case, the Trust is also mindful of its duty to protect the environment and to minimise the costs of travel where possible.

2. Purpose or aim

The purpose of this policy is to set out the principles which underpin the paying of travel and subsistence expenses and the roles and responsibilities for claiming and paying travel expenses. It provides links to relevant processes for claiming expenses and to further details on the types of expenses and the rates at which they are currently paid.

3. Scope

This policy applies to all Trust employees

Volunteers will be paid expenses in accordance with the Trust's [Volunteer Policy](#).

4. Definitions

Business Miles - Employees' normal work base will be designated on their appointment to a post. Daily business miles will be calculated in relation to this work base in accordance with the criteria set out in Agenda for Change and Medical and Dental terms and conditions of employment.

5. Policy description

Employees and managers must carefully consider whether journeys are necessary and that the most cost efficient method of transport is used. Where the Trust has provided alternatives to personal car use, such as pool cars, these should be used unless the manager has agreed there is a valid reason not to do so for example if because of a disability an employee requires the use of their own car (for staff on Agenda for Change terms and conditions, the Agenda for Change Reserve Rate may be paid if the employee does not use these facilities unless with the agreement of their manager).

Expenses for business travel and subsistence when on Trust business will be reimbursed to the employee in line with relevant terms and conditions or local agreement. Further details available on [Ourspace](#).

Claims for expenses must be made using the Trust's Expenses system, within the prescribed timeframe of three months. Expenses incurred more than three months before the claim is submitted will not be authorised, unless approved by the Deputy Director of HR.

Mileage incurred whilst on Trust business will be reimbursed at the rates detailed in the appropriate section of the relevant [NHS Terms and conditions of service handbook](#) (see Appendix 1) or the specific terms relating to medical and dental employees are referenced in their applicable Terms and Conditions of Employment.

Mileage claims must include information about the journey undertaken, either by postcode or location name or other identifier for the purposes of monitoring travel claims and preventing fraud.

Receipts must be provided for all expenses (excluding Annex N A4C of the [NHS Terms and conditions of service handbook](#)). Where a manager agrees to authorise a claim without a receipt based on information from the employee about why the receipt cannot be provided, this will be taxable. Where an employee has confirmed that they have a receipt, an image of this must be uploaded to the system. Where that is not possible the original receipt must be checked by the

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manager. The Trust's expenses system is set up to pay the shortest route by default. This can be overridden to pay the fastest route if appropriate. Claimants should seek guidance from their manager about the most suitable route.

The Trust will withhold payment of any expenses incurred not in accordance with this policy and seek reimbursement of any invalidly paid expenses. Deliberate, negligent or repeated disregard of the process will result in action being taken in accordance with the Trust's Disciplinary Policy/Procedure. Any staff making fraudulent claims will be referred to Counter Fraud and treated as gross misconduct under the Trust [Disciplinary Policy and Procedure](#).

Expenses will be paid in the next available pay run and within the month if submitted and approved in line with payroll deadlines.

Expenses for motorised transport that exceed the current tax threshold (45p per mile) will be subject to the deduction of tax and national insurance.

Claims for travel to attend statutory and mandatory training and other training required by the Trust, as agreed by the employee's manager, will be claimed as business expenses. (Under Agenda for Change Terms and conditions this will be paid at the Standard Rate).

Claims for travel to attend training and development events other than detailed above will be paid at the Reserve Rate (for AfC staff) where this is agreed by the manager or by the bursary panel as part of agreed funding. Employees are responsible for submitting a claim at the appropriate rate.

Any fines relating to driving offences incurred whilst undertaking business travel will be the responsibility of the individual employee. The Trust does not take responsibility for the payment of such fines.

6. Roles and responsibilities

Managers will

- Ensure responsibility authorising claims that accurately reflect travel undertaken and expenses incurred.
- Ensure new starters are aware of this policy.
- Ensure claims are authorised and submitted on a timely basis and that any necessary delegatory arrangements are in place to process claims in their absence.
- Ensure employees have the correct MOT, tax and business insurance and the expiry dates of these are recorded in the expenses system

Employees will

- Ensure that any expenses claims submitted are accurate and supported by receipts where required.
- Produce the necessary documents/proof that they have a valid MOT, tax and business insurance for the vehicle used
- Ensure that they exercise their duty of care to keep expenses to a minimum where this is possible.
- Ensure that all travel and accommodation is booked as far in advance as possible.
- Ensure that the Procurement Department are used to book accommodation and transport, unless this is not an option available to the employee due to exceptional circumstances, such as less than 7 days notice Provide the Procurement Department with enough information to ensure that they are readily placed to purchase the most cost effective option.

The payroll department will

- Ensure responsibility for checking, administering and paying expenses claims, and for keeping accurate records of all claims.
- Ensure that payroll staff will undertake spot checks on an on-going basis of receipts.

The Procurement department will

- Only process requests for train tickets, received fully approved 7 days in advance of travel.
- Seek to find the best accommodation rate available
- Report any breaches to the Director of Finance

7. Travel

The Procurement Department are responsible for booking all travel to and from conferences, unless exceptional circumstances apply. All travel relating to conferences and training **MUST** be pre-approved by the Workforce Development Fund panel

The remainder of this section details provides guidance for ensuring that the most cost effective method of transport is used.

Train

The cost of train travel should be minimised by applying the following guidelines when booking train tickets;

- Split ticketing – by purchasing tickets as separate tickets rather than one return ticket, the cost can substantially be reduced in some cases;
- Specific train times – where possible book train tickets by with a specific time as this is generally far cheaper than an open ticket;
- Use a different station – the cost can be reduced by driving to the next station or an alternative station. In such cases it is important to also consider the mileage costs of driving to the alternative station;
- Number of people travelling – where there is more than one person travelling consider if it is more cost effective to travel by car;
- Alternative transport – consider alternative transport such as coach transfer, which may take marginally longer in terms of travel time however may be outweighed by a significant reduction in cost.

Car

Travel by car must be considered especially when there are several staff members travelling to the same destination.

Bus

Transport by bus or coach must always be considered as a suitable method of transport. Alternative Methods of Transport

All alternative methods of transport, such as flights and taxis, may be considered by the Procurement Department if they are deemed appropriate for the journey. Such alternatives must be authorised by the Head of Procurement.

8. Accommodation

All accommodation MUST be booked by the Procurement Department in order to benefit from preferential rates. No accommodation is to be booked within the boundaries of AWP.

Accommodation may not always be the closest to the final venue. For example, when in London it is acceptable to have a short tube journey from the hotel to the final venue.

The employee can only book accommodation themselves where exceptional circumstances apply. Where the employee needs to book their own accommodation they will be limited to reimbursement of:

£70 a night outside London

£100 a night in London

9. Training

There is no specific training provision, but details on how to claim expenses and the rates at which expenses are reimbursed is available on [Ourspace](#). Advice is available from the ER team and Payroll Department.

Avon and Wiltshire Mental Health Partnership NHS Trust is totally committed to maintaining an honest, open and well-intentioned culture and is therefore dedicated to the elimination of any fraud or corruption within the Trust.

If Fraud or Corruption is suspected please report this to the:

- Local Counter Fraud Specialist or
- Director of Finance or ring the
- National Fraud and Corruption reporting line on 0800 028 40 60

Please refer to the organisations Countering Fraud and Corruption Policy and Reporting Procedure for details. The policy is available on the [Counter Fraud](#) pages on Ourspace.

This action will ensure that the organisation is demonstrating every effort to Countering Fraud.

10. Monitoring or audit

The payment of expenses will be subject to the Trust's standard audit processes.

Representatives from trades unions formally recognised by the Trust and management representatives have drawn up this policy. Management as part of the review will provide meaningful statistics.

This policy will be reviewed after 3 years, or earlier at the request of either party.

11. References

Legislation

This policy has been drawn up with reference to current UK and European employment legislation and relevant national terms and conditions.

12. Associated documentation

Expenses will be paid in accordance with the standards set out in the Trust's Financial Standing orders.

Details of how to claim expenses are available on [Ourspace](#)

[NHS Terms and conditions of service handbook](#)

[Current national AfC rates payable for travel](#)

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Version History				
Version	Date	Revision description	Editor	Status
1.0	12 July 2013	First draft agreed at GNG on 25.06.13 and by ESEC on 12 July 2013.	TW	Approved
1.1	1 June 2014	Administrative updates made to reflect Trust structures	SJ	Approved
2.0	6 August 2015	Approved by Employee Strategy and Engagement Committee	HD	Approved
3.2	27 May 2016	Reviewed in accordance with review timescale. Policy timescale for expenses submissions changed from three to six month. Minor administrative changes.	JT	Approved
3.3	31 May 2016	GNG	JT	Approved
4.0	21 June 2016	Quality and Standards Committee	JT	Not approved
5.0	Oct 2016	Further additions made to policy and returned to GNG	JT	Approved
6.0	06/12/2016	Approved by executive committee	JT	Approved
6.1	19/2/2018	Draft amendment to length of travel claim from 6 to 3 months, amendment to recording receipts, amendment re insurance, tax, MOT, amendment re procurement process, clarification on route calculation for current system	TN	To be reviewed with GNG
7.0	10/04/2018	Amendments approved at GNG (TN) Head of Workforce Planning, Reporting & HR Services	ES	Approved
7.1	02/12/2019	Extended until end March 2020	HRD	Approved