

Expenses Policy

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Lincolnshire Community Health Services NHS Trust

Expenses Policy

Version	Section/Para/Appendix	Version/Description of Amendments	Date	Author
1		Initial Version	February 2010	Paul Butler / Helen Robertson / Jim Gallagher / Rachael Ellis-Ingamells / Nadine Thomas
1.1	Whole Document	Policy realigned following implementation of the Transforming Community Services agenda & new legal entity	March 2011	Rachael Ellis-Ingamells
2	Whole Document	Review of policy including Additional information for Excess Mileage	Aug 2011 - Dec 2011	Rachel Madge
2.1	Review Date	Policy extended - Agreed at Employment Policy group March 2013	March 2013	Rachael Ellis-Ingamells
3	Whole document	Full review of policy and new mileage rates added	June 2013	Lyndsey Clapham
3.1	Amending Appendix F	Amending appendix F	January 2014	Rachael Ellis-Ingamells
3.2	Section 4.4.1 Appendix F	Minor Amendment Approved by EPG 3 rd Feb 2014 - Excess travel for lease car users remove reference to 13.5p	January 2014	Julie Bembridge
4	Whole document	Full review of policy in line with Agenda for Change	June 2014	Laura Herrick
4.1	Section 4	Added new section 4.2 'Claiming excess travel when using public transport'	March 2016	Lyndsey Clapham
	Appendix E	Amended application form to add section for details of claims for public transport	March 2016	Lyndsey Clapham
	Appendices documents	Updated address for workforce services centre	March 2016	Lyndsey Clapham

5	Section 2.1 Appendix B, C, D	Amended to reflect the simplification of the process Amended Appendix B, C, D	January 2017 January 2017	Carol Haycock Carol Haycock
6	Whole document	Amended to simplify the document Create expenses guidelines Take out forms from policy and create online forms as separate documents	May 2019	Tracey Langley
7	Whole document	General review Removed Section 6 – Associated policies. As there are referred to throughout the document.	June 2021	Aaron Gorman

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Lincolnshire Community Health Services NHS Trust

Expenses Policy

Policy Statement

Background	<p>The Trust reimburses employees for expenses incurred whilst engaged on the Trust's business in line with relevant Terms and Conditions of Service. An Electronic Expense System (EES) exists for this reimbursement.</p>
Statement	<p>This policy sets out the arrangements for directly employed staff to claim reimbursement for business miles.</p> <p>Chairs and Non-Executive Directors are not covered by this policy but are eligible to claim allowances, at rates set centrally, for travel and subsistence costs necessarily incurred on Lincolnshire Community Health Services NHS Trust business (see guidance on the Appointment Commission Website).</p>
Responsibilities	<p>Employees are required to minimise cost to the public purse and to claim accurately for legitimate expenses incurred, utilising the guidelines expressed in this Policy. Failure to do this may result in disciplinary or criminal action. See the Trust's Countering Fraud, Bribery and Corruption Policy and Response Plan which is obtainable from the LCHS website at www.lincolnshirecommunityhealthservices.nhs.uk</p> <p>Managers need to ensure that all submitted expenses are correct and comply with the policy and guidelines before approving. Managers may also challenge employees where it may have been more appropriate for an employee to use public transport as opposed to their own vehicles.</p>
Training	<p>Via the use of the electronic system's embedded guidelines and help facilities.</p>
Dissemination	<p>Website</p>
Equality and Diversity Statement	<p>This policy aims to meet the requirements of the Equality Act 2010 and ensure that no employee receives less favourable treatment on the grounds of gender, sexual orientation, transgender, civil partnership/marital status, appearance, race, nationality, ethnic or national origins, religion/belief or no religion/belief, disability, age, carer, pregnancy or maternity, social status or trade union membership.</p>

Lincolnshire Community Health Services NHS Trust

Expenses Policy

1 Expense Claims

1.1 Claims

Claims should be submitted and loaded onto the electronic expenses system. Claims submitted more than three months after the date to which they relate may not be paid (except in exceptional circumstances e.g. extended illness).

It is the individual's responsibility to ensure that claims are submitted promptly particularly at the end of the financial year (i.e. March 31st) and the line manager's responsibility to ensure they are approved on time.

Staff may use the monthly claim to be reimbursed for their miscellaneous expenses as well as mileage and subsistence allowances. Miscellaneous expenses are for travel and other small out of pocket expenses. Before incurring any expenses outside the scope of this policy, staff should obtain approval from their line manager.

1.2 Receipts

Receipts (itemised receipts) will be used as evidence to support electronic expense claims. Employees are responsible for uploading their receipts onto the electronic expenses system. Please refer to Section 1 of the Expense Guidelines located under 'documents for individuals' on the intranet.

Making any alterations or adaptations to receipts, or other supporting documentation, may constitute an offence under the Fraud Act 2006 and may result in disciplinary action and/or civil recovery and prosecution. Suspicions of falsified receipts/ documentation should be reported immediately to the Trust's Local Counter Fraud Specialist.

2 Travel allowances

2.1 General

Staff are expected to use public transport whenever appropriate. Where cars are used, staff are expected to share whenever possible.

All staff must provide evidence of satisfactory business insurance cover, a current valid driver license, and where applicable, a valid MOT Certificate to be submitted onto the electronic expenses system. Satisfactory business insurance cover must include cover for business travel when they commence employment or if it is the first vehicle they have registered to drive since commencing employment.

When staff change their vehicle or want to add an additional vehicle to the electronic expenses system, this can be done via the electronic expenses system by the employee directly.

It is the responsibility of employees to inform their employer of any changes in status or driving offences which may lead to a loss of license or other conditions whilst in employment.

Where it is suspected that an expense claim may be false this should be reported immediately to the Trust's Local Counter Fraud Specialist. Alternatively, suspicions of fraud can be reported anonymously to the NHS Counter Fraud Authority (NHSCFA) on 0800 028 40 60 or online [here](#).

Any referrals made to the Local Counter Fraud Specialist will be investigated in line with the Trust's Countering Fraud, Bribery and Corruption Policy and Response Plan which is available on the Trust's intranet and public facing website. This may result in the application of a criminal sanction and action may be taken under the Trust's P_HR_06 Your Behaviour Matters Disciplinary Policy.

Any overpayments will be actioned in accordance with P_HR_67 Overpayment Policy.

2.2 Mileage Rates

Employees who use their vehicles in the performance of their duties will be reimbursed their motoring costs in line with Section 17 NHS Terms and Conditions of Employment and HMRC mileage rates. The HMRC rates also apply to those who have a lease car. For further information see Table 7 within the Agenda for Change handbook under Section 17. Please refer to Section 2 of the Expenses Guidelines located under 'documents for individuals' on the intranet.

Medical and Dental staff should refer to NHS Employers, Medical and Dental Terms and Conditions of Service for the appropriate rates.

2.3 Travel time in lieu

Employment contracts state that employees are expected to be mobile and work from other bases. Travel mileage is paid in accordance with Agenda for Change mileage allowances. Employees are expected to reach their first destination for the start of their working day and services should not be delayed due to employees travelling to different venues.

Where an employee is required to attend a meeting, training or deliver services at a base or venue other than their usual base at the start of the working day (or travelling back from at the end of the working day), the additional time taken after an extra 25 miles/ 30 minutes can be reimbursed as time in lieu. This means the first 25 miles / 30 minutes in addition to the employee's usual home to base journey is not accrued as time in lieu and is undertaken in accordance with providing flexibility, as outlined in employment contracts.

Any time in lieu accrued from travel should be agreed with the manager, ideally in advance of the journey(s).

2.4 Lease Vehicles

Where employees are travelling in excess of 3,500 miles in a year, a lease car may be offered in line with the employee's Terms and Condition of Employment.

Employees should only be offered a lease car when it is deemed essential for their job role and also the needs of the service.

Further guidance on the lease car scheme can be found in Trust's P_HR_58 Lease Car Scheme Policy.

3. Eligible Mileage

3.1 Eligible Mileage

Employees will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey. Normally, the miles eligible for reimbursement are those travelled from the agreed work base and back.

When the journey being reimbursed starts or ends at a location other than the agreed work bases, for example home, the mileage eligible for reimbursement will be as set out in 17.15 of NHS Terms and Conditions of Employment within Table 8.

3.2 Staff Based at Home

Exceptionally, when formally agreed in writing, employees may have their home designated as their work base and shall be paid the standard rate or reserve rate as appropriate for all journeys by the most direct route from their home to all places necessarily visited on duty and back to their home.

3.3 Training Mileage

When attending courses, conferences or events at the employer's instigation, travel costs will be reimbursed at the standard rate in Table 7 of Section 17 of NHS Terms and Conditions of Employment.

Subject to the prior agreement of the employer, travel costs incurred when staff attend training courses or conferences and events, when the attendance is not required by the employer, will be reimbursed at the reserve rate as identified in Table 7 of Section 17 of NHS Terms and Conditions of Employment.

3.4 Attendance at Place of Employment outside Normal Hours

This paragraph applies to employees who are required to return to or to attend their place of employment outside their normal hours of duty who shall be reimbursed at a reserve rate. If an employee claims mileage outside the scope of their normal working hours, then they shall be exempt from the 'Home to Location' mileage calculation for that expense item.

4. Excess Travel

4.1 Eligibility

In accordance with NHS Terms and Conditions of Employment, employees who are required to change their base of work as a result of a merger of NHS employers, or their acceptance of another post as an alternative to redundancy, may be reimbursed their extra travelling expenses for a period of four years from the date of transfer or up to a maximum of £4,000 (whichever comes first) (further information can be found in Transforming Services Matters Policy).

In addition, the Trust may also approve payment of excess travel costs to staff arising from an internal reorganisation of accommodation that would not be regarded as a redundancy situation. For further information see Section 3 of the Expenses Guidelines.

5 Subsistence Allowance

- 5.1 Where employees incur extra costs for meals, accommodation and travel arising as a result of official duties away from home these will be reimbursed but must be approved in advance by your manager. Subsistence allowances will be paid in accordance with Section 18 of NHS Terms and Conditions of Employment or other relevant Terms and Conditions of Employment (e.g. Medical and Dental).

Equality and Health Inequality Impact Assessment Tool

This tool has been developed by the Equality, Diversity and Inclusion Leads for use in the NHS Provider organisations in Lincolnshire. The tool is designed to ensure due regard is demonstrated to the Equality Act 2010, the Public Sector Equality Duty and potential health inequalities are also identified and addressed (as outlined in the Health and Social Care Act). Please complete all sections below. Instructions are in **italics**. Email for all correspondence: email to lhnt.edifirst@nhs.net.

A. Service or Workforce Activity Details	
1. Description of activity	<i>Policy Review</i>
2. Type of change	Adjust existing
3. Form completed by	<i>Aaron Gorman, HR Advisor</i>
4. Date decision discussed & agreed	<i>TBC</i>
5. Who is this likely to affect?	Staff <input checked="" type="checkbox"/> If you have ticked one or more of the above, please detail in section B1, in what manner you believe they will be affected.
B. Equality Impact Assessment	
<p>Complete the following to show equality impact assessment considerations of the decision making to ensure equity of access and to eliminate harm or discrimination for any of the protected characteristics: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation. Further, please consider other population groups which are at risk of health inequality and can include, but not be limited to, people who are; living in poverty / deprivation, geographically isolated (e.g. rural), carers, armed forces, migrants, homeless, asylum seekers/refugees, surviving abuse, in stigmatised occupations (e.g. sex workers), use substances etc.</p> <p>Please ensure you consider the connections (intersectionality) between the protected characteristics and population groups at risk of health inequality (e.g. it is recognised that older men from a BAME background, with one or more comorbidities and living in deprivation are more at risk of a poorer outcome if they contract CV-19).</p>	
1. How does this activity / decision impact on protected or vulnerable groups? (e. g. their ability to access services / employment and understand any changes?) Please ensure you capture expected positive and negative impacts.	This applies to all staff equally.
2. What data has been/ do you need to consider as part of this assessment? What is this showing/ telling you?	<i>Not applicable</i>
C. Risks and Mitigations	
1. What actions can be taken to reduce / mitigate any	Not applicable

This form is based on a template produced by Cambridge University Hospitals NHS Trust and used with their kind permission. Draft NHS Lincolnshire EDI System 2.1

negative impacts? (If none, please state.)	
2. What data / information do you have to monitor the impact of the decision?	Electronic expenses system – Selenity. This will monitor all incoming and approved expenses that LCHS employees input.
D. Decision/Accountable Persons	
1. Endorsement to proceed?	
2. Any further actions required?	
3. Name & job title accountable decision makers	
4. Date of decision	TBC
5. Date for review	<i>TBC</i>