

Work Related Travel & Other Expenses Policy

Document No: PEO-26

Specific staff groups to whom this policy <u>directly</u> applies	Likely frequency of use	Other staff who may need to be familiar with policy
All staff who travel on the business of NBT and who hold a contract of employment with the organisation	Infrequently although depends on job role.	Bank staff

Main Author(s):	Valerie Rooney, Head of Payroll
Consultation:	People Team, Policy Review Group
Ratifying Committee:	Joint Consultative Negotiation Committee (ratified by Policy Review Group, JCNC sub group).
Executive Lead:	Valerie Rooney, Head of Payroll
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Summary of changes since the previous version	Amended reference to lease cars as the Trust has introduced a provision for Electric and Ultra Low Emission Vehicles. Clean air zone reimbursement

COMMITTEE DECISION FORM

To be completed as appropriate and returned to author after the Committee meeting

Committee:

NBT Joint Consultative Negotiation Committee

Committee Chair and title:

Jacqui Marshall, Chief People Officer

Document name:

Work Related Travel & Other expenses policy

Lead Author/ Clinician:

Valerie Rooney, Head of Payroll

Specialty/ Division/ Trust-wide:

Trust-wide

Committee meeting date at which the
document was discussed:

21 December 2022

DECISION (please tick appropriate box)

Approved



Approved subject to following minor
amendments being made:

Not approved, Amendments required by the
author – Chair to be sent amended document –
approval will be given when changes are made

Not approved, Amendments or rewrite required
by the author before resubmission to the next
Committee meeting

The Committee made the following comments and
required these amendments:

For further discussion please contact:

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1. Executive summary

- 1.1. This policy provides information and guidance on how to claim expenses.

2. Policy statement

- 2.1. The Trust is committed to ensuring fairness and consistency in the way travel and other expenses are managed.
- 2.2. This policy applies to all colleagues, who travel on NBT business and who hold a contract of employment with the organisation.

3. Purpose and Scope of the policy

- 3.1 This policy ensures that the interpretation, calculation and payment of expenses is consistent and accurate across the Trust.
- 3.2 Expenses must be authorised by the appropriate manager.
- 3.3 When arranging travel for any business journey, wherever possible you are expected to determine the most appropriate mode of transport (walking, cycling etc.). You should ensure that travel and associated expenses are reasonable, necessary, at competitive rates and have the least amount of environmental impact.
- 3.4 Travel and associated expenses that may be claimed and the regulations for authorisation and reimbursement are set out in this document. This policy should be read in conjunction with sections 17 and 18 of the Agenda for Change: NHS Terms and Conditions of Service Handbook*. In addition, medical staff should refer to the Conditions of Service of Hospital Medical and Dental Staff and Doctors in Public Health Medicine and the Community Health Service. (See link to NHS Employers Website or Associated policies/documents).

*<https://www.nhsemployers.org/pay-pensions-and-reward>

4. Rates of Reimbursement

NBT Locally agreed rates override AfC rates. Effective 1st April 2022 until further notice

In recognition of increased fuel costs facing staff who use their cars for business travel and mindful of wider cost of living pressures NBT have increased mileage rates by 9p per mile. This increase is effective from 1st April 2022 and will be reviewed should cost of motoring fall back to previous levels.

Agenda for Change Employees - Locally Agreed Mileage Rates

Business mileage - standard rate	65p per mile for the first 3,500 miles, then drops to 29p per mile over 3,501	For AFC staff who use their own cars for work related travel
Reserve rate- excess mileage	37p per mile	For AFC staff who have had a change of base
Home to base	37p per mile	For AFC staff who make extra journeys to work for overtime
On call mileage	65p per mile	For AFC staff that are called in whilst on call
Course miles	65p per mile	For AFC staff who travel to attend a course

Other Provisions (as laid down in the national AfC handbook)

Provision	Reference in Agenda for Change terms and conditions of employment handbook. (Link)
National mileage rates	Above rates will apply until further notice See section 17.12, Table 7 and Annex 12
Transportation of Passengers	5p per mile per passenger
Transportation of bulky equipment	3p per mile. Equipment must exceed the capacity of the car boot and take up seating capacity OR the equipment exceeds a weight which could reasonably be carried by hand
Cycle mileage rates	40p per mile for a maximum of 10 miles.

Medical and Dental - Mileage Rates

Business Mileage – standard rate Engine capacity	501-1000 cc	1001-1500 cc	1501-2000 cc	Over 2000 cc
Up to 3,500 miles	46.4p	56.3p	67.3p	67.3p
3,501-9,000 miles	32p	37.2p	42.5p	50p
9,001-15,000 miles	26.8p	29.1p	31.7p	34.5p
Over 15,001 miles	26.8p	29.1p	31.6p	31.6p

Excess mileage	33p per mile	For Junior Doctors under HEE Policy
On call mileage	As per table above	For M&D staff that are called in whilst on call
Public transport rate	33p per mile	For M&D staff who travel to attend a course

Other Provisions (as laid down in the Medical & Dental handbook)

Provision	Reference in Terms and Conditions of Employment
National mileage rates	Above rates will apply until further notice See section 17
Transportation of Passengers	5p per mile per passenger
Transportation of bulky equipment	3p per mile. Equipment must exceed the capacity of the car boot and take up seating capacity OR the equipment exceeds a weight which could reasonably be carried by hand
Cycle mileage rates	40p per mile for a maximum of 10 miles.

Policy in Practice

5. Recording and claiming mileage

- 5.1. Employees are required to ensure that costs incurred on travel and associated expenses are reasonable and at the most competitive rate.
- 5.2. Authorisation of any claim must be by a more senior manager/director with approval to authorise travel expenses against the budget of the claimant. Managers authorising expense claims are required to ensure that the expenses claimed are reasonable and within the terms of this policy.
- 5.3. If you book your own accommodation, rail or air travel, any costs incurred will be reimbursed if receipted via the expenses system.
- 5.4. NBT reimburses reasonable expenses as determined by the policy regulations. Travel and Expense payments are subject to Audit Review. NBT reserves the right to withhold and withdraw the payment of expenses where the employee has failed to comply with this Policy.
- 5.5. NBT is committed to investigate any claims suspected of being fraudulent or excessive in accordance with NBT Counter Fraud Policy. Furthermore, any attempt knowingly and falsely to claim expenses in breach of this policy may result in disciplinary action.
- 5.6. All expense claims will be submitted through the eExpenses System. Mileage Claims will not be processed until all Duty of Care documentation relating to incidental business insurance and driving license have been uploaded and checked. It is your responsibility to ensure that the relevant Vehicle Excise Duty & MOT are up to date. The expenses team validate the vehicle via DVLA website. New tax and MOT certificates are not required as the system will automatically re validate on expiry. No reimbursement will be made for costs relating to Duty of Care requirements such as additional insurance for business use and car maintenance costs.
- 5.7. Normal home to base mileage will be deducted from any Standard, Public, or Reserve Rate claims (see above for definitions).

For example, someone is allocated to a temporary alternative base:

Home to Normal Base = 4 miles

Home to Temp Workplace = 5 miles

Total mileage payable after home to normal base deducted = 1 mile

- 5.8. Travel should be by the most appropriate route; this may not always be the most direct route as reasonable variation will be permitted to avoid traffic congestion. eExpenses system will automatically calculate the fastest route for mileage submitted using Here Maps software which calculates the most direct route. If there is a diversion in place resulting in extra miles, the eExpense system contains an expense item to record the diversion. Please contact the payroll team for help and support if you need to alter the total mileage.
- 5.9. Colleagues who are contractually home based shall be paid the Standard (AFC) / Public Transport Rate (M&D) mileage as applicable for all journeys by the most appropriate route from their home to all places necessarily visited on duty and back to their home.

6. Rail and Air Travel

- 6.1. Rail and air travel can be booked in advance with NBTs approved travel provider through the Cashiers Office at the Brunel Building in Southmead NBTCashiersOffice@nbt.nhs.uk. These costs will be paid upfront directly so no reimbursement is due.
- 6.2. Rail travel must be by the most financially economic means of travel, which will normally be standard class travel, unless it can be demonstrated that cheaper deals are available.
- 6.3. Air travel may be undertaken within the UK to minimize journey times and to offset the combined costs of overnight hotel accommodation plus either rail or car travel expenses.

7. Car Parking, Toll and Congestion Charges

- 7.1. All Car Parking, Toll and Congestion charges incurred whilst on duty will be reimbursed. Receipts must be obtained and supplied where issued. The Clean Air Zone charge can be claimed if incurred whilst travelling for work related journeys (not home to work normal commuting).
To claim for the CAZ see how to here: [Guide to Claiming Congestion Charge - LINK](#)

8. Fines

- 8.1. You will be responsible for all fines and penalties incurred whilst undertaking business travel, including administrative charges, congestion charge penalties, or any other additional charges for late payment.

9. Private Car Maintenance, Vehicle Excise Duty, MOT and Insurance

- 9.1. If you are using your own vehicle, motorbike or pedal cycle and claim any mileage reimbursement, you must ensure that you are covered by an insurance policy which permits incidental business use for your vehicle (Class 1 insurance usually).
- 9.2. It is your responsibility to ensure that your vehicle is roadworthy, that the relevant Vehicle Excise duty has been paid, and where appropriate has a valid MOT certificate.
- 9.3. You are advised to ensure that any personal effects that may be carried whilst undertaking business journeys are covered by your own insurance. The Trust's insurance does not cover loss/damage/theft of personal effects during business journeys and therefore it is your responsibility to arrange insurance as necessary.
- 9.4. The cost of vehicle maintenance, insurance, Vehicle Excise Duty and MOTs are not separately reclaimable. These are already reflected in the mileage reimbursement rates.

10. City Car Club – Co Wheels – Car Hire

- 10.1. The Trust is signed up to use Co-Wheels who have vehicles based on Southmead site and in other key areas of the city. Co-Wheels can be utilised by colleagues who travel for business purposes during working hours. Full details including how to book can be found on the NBT intranet under Fleet and Business Travel or by contacting the [Travelsmart](#) team. These cars must not be used for private travel to ensure that no tax benefit in kind accrues.
- 10.2. In cases where it is deemed by your manager to be both more cost effective and time efficient for you to use a hire car rather than your own car or public transport, all options should be considered. All requests would need to be authorised by your manager.

11. Salary Sacrifice Cars

- 11.1. The Trust has introduced a Salary Sacrifice scheme for the provision of Electric and Ultra-Low Emission Vehicles (ULEV's) Full details on how to apply can be found [Electric Cars - LINK \(nbt.nhs.uk\)](https://nbt.nhs.uk). Mileage will be paid at the same rates as if this was your own car. You will be taxed at source each month on the benefit and not receive a P11D tax charge at the end of the tax year.

12. Travel Claims for journeys to and from base outside normal hours of duty (Agenda for Change)

- 12.1. If you are required to return to your place of employment outside your normal hours of duty for overtime you are entitled to claim excess travel expenses, in accordance with section 17.17 of the AfC Terms and Conditions Handbook. These payments will be subject to tax under HMRC regulations. See 14 below.

13. Travel Claims for journeys to and from base outside normal hours of duty. (Medical and Dental)

- 13.1. If you are required to attend or return to your place of employment outside your normal hours of duty e.g., Call Out, overtime, you are entitled to claim excess travel expenses, in accordance with section 17.27 of the Medical and Dental Terms and Conditions Handbook.
- 13.2. You may be reimbursed for the whole of your additional journey from home to your base, based on public transport (overtime) or standard rate (Call-Out) These payments will be subject to tax under HMRC regulations. See 14 below.
- 13.3. For onward journeys from base a maximum of 10 miles each way can be claimed subject to HMRC regulations.

14. Emergency Call-Out (all staff)

- 14.1. Home to Base Emergency Call-Out will be a taxable payment, unless all the following criteria apply:
- (i) Advice on the handling of the emergency must be given during the initial telephone call (advice being clear instructions which stops the emergency from escalating whilst the employee travels to the hospital, more than common sense suggestions.
 - (ii) The employee accepts full responsibility for those aspects appropriate to the employee's duties
 - (iii) The employee had a continuing responsibility for the emergency whilst travelling
- 14.2. If these criteria are confirmed on the eExpenses system under the self-declaration field, then the payment will not be subject to HMRC regulations.

15. Travel Claims for journeys due to Temporary or Permanent Change of Base

- 15.1. Where there is a compulsory change of base, either permanent or temporary, resulting in extra transport costs for the employee, these extra costs will be reimbursed, subject to a maximum period of four years from the date of transfer. This will be paid at reserve rate (AFC) Public Transport Rate (M&D)

16. Eye Test & Glasses

- 16.1. Employees who regularly use Display Screen Equipment as a significant part of their normal work (daily, continuous periods of an hour or more) are entitled to claim for a basic eye test. If the test shows that the user needs glasses solely for DSE work a contribution towards the eye test and a basic pair of frames and lenses will be made upon receiving a fully completed HS12 form and receipt for eye test and frames.

Please refer to Health and Safety Policy HS12 for full details or section 6 Associated policies/documents:

[Display Screen Equipment \(DSE\) Policy \(HS12\) - LINK \(nbt.nhs.uk\)](#)

17. Allowances and Reimbursement of Expenses

- 17.1. The below rates are set out in the Agenda for Change terms and conditions handbook and additional annexes. Consultants and Junior doctors have separate arrangements under particular policies for study leave.

HEE Study Leave [Study leave guidance overview.pdf \(hee.nhs.uk\)](#)

Medical Workforce Leave Policy [Medical Workforce Leave \(Incorporates annual, study and sickness leave\) - LINK \(nbt.nhs.uk\)](#)

17.2. Claims for Business Support

If you are required to photocopy business documents, pick up or send e-mails or make an official Trust business phone call whilst on business travel and/or in hotel accommodation you may claim reimbursement for the actual expenditure but must provide itemised receipted proof of expenditure. The cost of any Trust business calls made on personal phones (landlines or mobiles) will only be paid if supported by an itemised bill.

17.3. Overnight Stays in Commercial Accommodation

Overnight accommodation should in all normal circumstances be booked in advance. Reimbursement for direct bookings is made retrospectively through an expense claim. Approved limits for hotel accommodation and meals are:

Accommodation	Maximum Limit
Bed & Breakfast	£55
Evening Meal	£15

Where the maximum limit is exceeded for genuine business reasons (e.g., the choice of hotel was not within the employee's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the employer. (18.4)

17.4. Overnight Stays in non-Commercial Accommodation

Overnight stays in non-Commercial Accommodation where an employee stays for short overnight periods with friends or relatives or in a caravan or other non-commercial

accommodation, the flat rate sum set out in paragraph 3 of Annex 14 is payable. This includes an allowance for meals. No receipts will be required, subject to HMRC regulations.

17.5. Long Term Overnight Stays

17.5.1. Commercial Accommodation

Long Term Overnight Stays Away on business for more than 30 consecutive nights in the same location, reduced overnight subsistence. Section 18.10 and Paragraph 4, Annex 14 of the Agenda for Change Terms and Conditions.

17.5.2. Non-Commercial Accommodation

Flat-rate sum. Section 18.10 and Paragraph 3, Annex 14 of the Agenda for Change Terms and Conditions (this payment is subject to HMRC regulations and may be taxable).

17.6. Incidental Expenses

These are payable when away from base for more than 24 hours (See Annex 14)

17.7. Meal Allowances

17.7.1. You may claim reimbursement against receipted expenditure or by way of the allowances contained in section 18.11 and Annex 14.

Meal allowance	Per 24-hour period	£20.00
Lunch allowance	More than 5 hours away from base between the hours of 12pm to 2pm	£5.00
Evening allowance	More than 10 hours away from base and return after 7pm	£15.00

17.7.2. Meal allowances would not normally be claimed when away from base or on business at another NBT or NHS site when a meal is available at an NHS subsidised staff rate.

17.7.3. In circumstances where you can organise your own work time you will be expected to do so in a way that does not generate higher subsistence claims. Claims for reimbursement will therefore be subject to justification that the duty arrangements giving rise to the claim were necessary and in agreement with the Manager.

17.7.4. You must certify your claim to the effect that you actually incurred expenditure over and above what you would normally incur at base. No claim is permitted if the relevant meal has been provided to the employee by way of NBT or third-party hospitality. You are not able to claim for something you have not paid for.

17.7.5. 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 employer.

17.8. Reimbursement against Receipts

17.8.1. The cost of all reasonable expenditure on meals, refreshments and incidental items will be reimbursed against receipts uploaded into the expenses system. Only gratuities itemised on receipts for meals can be reimbursed. The expenditure must have been wholly, exclusively and necessarily incurred during the business travel. You are reminded of the requirement to act responsibly with regards to spending Public Funds. As a general guide lunch expenditure above £5 or dinner expenditure more than £15 would not normally be expected.

17.8.2. Purchase of alcohol will not be reimbursed under any circumstances.

17.8.3. Receipts should be supplied to justify the expense reimbursement claimed and should demonstrate what was included in the expenditure.

A receipt should ideally contain:

1. Name of supplier
2. Address of supplier
3. Supplier VAT number (if VAT registered)
4. Description of goods or service provided
5. For meals, the number of covers if the receipt is not itemised
6. Total amount paid.

17.8.4. 17.16 A credit card slip is not a receipt. Reimbursement will not normally be processed unless supported by a receipt. Un-receipted claims may be subject to HMRC regulations.

17.8.5. 17.17 If a receipt or any aspect of the above information is unavailable for a particular reason the Trust will review this case by case balancing legitimate claims against assurance expenditure has actually been incurred. Please contact the expenses mailbox (staffexpenses@nbt.nhs.uk) if you are unsure about claiming any expense incurred.

17.9. Taxation of Allowances and Receipted Expenditure

In principle standard allowances are taxable, however, certain dispensations have been agreed with HM Revenue and Customs (HMRC), which may allow part or all to be paid free of tax. Taxation will be applied according to the HMRC regulations in place at any given time and you are advised that the regulations and dispensations may be varied or withdrawn by HMRC.

17.10. Timescales for Submission of Claims

Travel and expenses claims should be submitted within 3 months of expenditure being incurred. Failure to adhere to this requirement may result in payment being withheld, unless justified reasons exist for late submission.

18. Appeals

18.1 If you are concerned with the application of any aspect of this policy the Trust's Fairness at Work process can be used to address this although the focus will be on informal resolution in the first instance.

Roles and Responsibilities

Colleague

Ensure all claims are made within the terms of this policy



Ensure you are covered by up-to-date insurance including incidental business use



Ensure vehicle is roadworthy and Vehicle Excise duty and MOT are valid



Ensure claims are submitted within 3 months of expenditure



Ensure logins are kept secure in line with Trust policy

Manager

Ensure claim is within the terms of this policy and approve or reject claim as appropriate



Ensure appropriate insurance cover is in place



Ensure colleague has roadworthy vehicle and appropriate cover in place



Ensure budget holder approval is in place

Expenses team

Ensure all claims are submitted and approved with the terms of this policy



Provide support and guidance to colleagues



Set up and administer new claimants on the expenses system

Payroll

Ensure payment is made for approved claims

TU

Trade Union involvement at any point required to provide support to colleagues with concerns about the fair and consistent application of the Policy

19. Monitoring effectiveness

- 19.1 The below table details the monitoring procedures in order that NBT can be assured that compliance with a policy is being met. It identifies both the processes for monitoring compliance and the actions to be taken where deficiencies and non-compliance are identified. This table must be completed in all policies
- 19.2 This section describes how the implementation of the policy will be monitored. Audit activity should form part of all policy monitoring; therefore an audit tool/checklist must be appended (or reference made to a national audit the Trust participates in on a regular basis). The below table should be populated with the key areas currently being monitored in addition to any monitoring criteria as required by regulators such as the CQC. This table can be extended as required.

What will be monitored	Monitoring/ Audit method	Monitoring responsibility (individual/group/ committee)	Frequency of monitoring	Reporting arrangements (committee/group the monitoring results are presented to)	How will actions be taken to ensure improvements and learning where the monitoring has identified deficiencies
Expense claims will be checked against this policy.	By audit of expenses system and exception reporting from expenses system	Head of Payroll	Monthly	Deputy Director of Finance	Head of Payroll will address the issue as appropriate

20. Associated policies/documents

[Driving at Work Policy \(HS27\) - LINK \(nbt.nhs.uk\)](#)

[Travel Expenses Policy - LINK \(nbt.nhs.uk\)](#)

- [Millage Expenses FAQ](#)
- [Supporting documents – Section 17 & 18](#)

21. References

<https://www.nhsemployers.org/pay-pensions-and-reward>

22. Laws Relevant to this Policy

[Tax on company benefits: Other company benefits you'll pay tax on - GOV.UK \(www.gov.uk\)](#)