Reimbursement of Staff Expenses Policy

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## Introduction

This document sets out the Integrated Care Board’s policy relating to the process for reimbursing employees for travel, subsistence and other expenses (as covered by NHS Terms and Conditions of Service Handbook) which are incurred in the course of their employment with the ICB.

It directs claimants to relevant documents that publish the range of rates of reimbursement available for travel whilst carrying out work for the ICB and the subsistence allowances applicable for accommodation and meals applicable for employees who are required to stay away from home whilst on ICB business.

The policy also covers the procedure for making any travel and subsistence claims and should be used in conjunction with the guidance for the electronic expenses system, Easy Pay, which can be found on the ICB’s intranet site.

The key reference documents for this policy are the NHS Terms and Conditions of Service Handbook.

As detailed in NHS Terms and Conditions of Service Handbook, the organisation will take due regard to the NHS carbon reducing strategies. The requirement for an employee to travel should be reviewed by management and where possible, for example using Microsoft Teams, the need for travel should be reduced.

## Purpose / Policy Statement

This policy sets out the rules for reimbursement of staff expenses, including travel and subsistence incurred in the course of their employment with the ICB.

The rates of allowances and provisions for reimbursement in respect of staff expenses are contained in the Annexes to NHS Terms and Conditions of Service Handbook. The Handbook can be accessed through NHS Employers website.

## Scope

This policy applies to all ICB employees engaged on NHS Terms and Conditions of Service Handbook. There may be occasions where this includes bank workers.

Where agreed in advance, work experience students and volunteers may also make claims for reimbursement under this policy. The policy does not apply to contractors or agency workers.

## Definitions

* **Business mileage** – extra mileage incurred by employees using their own vehicle in the performance of their work duties.
* **Standard Rate** – a rate of reimbursement for business mileage. It varies depending on whether annual mileage of under or over 3,500 miles is travelled, and it is outlined within the NHS Terms and Conditions of Service Handbook and reviewed annually.
* **Reserve Rate** – a lower rate of reimbursement for mileage expenses is applicable when:
	+ - employees are required to return to work or work overtime on any day (and as a result are paid for the extra hours or take time off in lieu) and incur additional travel to work expenses on that day;
		- when making a claim for excess mileage.
		- employee attends training in circumstances when the attendance is not required by the employer but travel cost reimbursement has been agreed.
* **Excess mileage** – extra daily mileage incurred in situations where there is a compulsory change of base, either permanent or temporary, resulting in extra daily travelling expenses. Excess mileage is reimbursed at the Reserve Rate.

Information on the rates can be found in NHS Terms and Conditions of Service Handbook: <https://www.nhsemployers.org/publications/tchandbook>

## Roles and Responsibilities

### Integrated Care Board

* + 1. The ICB Board is accountable and responsible for ensuring that the ICB has effective processes for the management of reimbursement of expenses in accordance with relevant legislation and best practice guidance.

### Chief Executive

* + 1. The Chief Executive is accountable for the policy and procedure being in place to ensure fair and equitable approach to reimbursement of expenses for employees.

### Policy Authors

* + 1. Policy authors are responsible for ensuring that this document is updated when any changes are made to the NHS Terms and Conditions for Service Handbook for reimbursement of expenses.

### Executive Chief People Officer

* + 1. The Executive Chief People Officer oversees the implementation of this policy and is responsible for ensuring that managers take action to meet the organisation’s obligations to ensure equity and consistency.

### Line Managers

* + 1. Line Managers are responsible for ensuring that their staff are aware of the guidelines and that claims are in accordance with them. They will be

responsible for ensuring that claims submitted by staff are only approved where they are consistent with the provision of the guidelines. In addition, they will be responsible for setting up and managing their delegates/deputies within Easy Pay.

* + 1. Executive Directors are responsible for reviewing and authorising (where appropriate) any claims older than three months.

### All Staff

* + 1. Employees are responsible for ensuring that any claims submitted are made within the timescales and consistent with this policy and NHS Terms and Conditions of Service Handbook.
		2. Employees are responsible for ensuring that receipts are obtained and that these are presented and available for audit purposes.

## Business Travel

### When to Claim for Business Travel

* + 1. Employees have a responsibility to ensure that the costs to the ICB are kept to a minimum without unduly reducing the efficiency with which they carry out their duties. The purpose of paying travelling expenses is that employees do not suffer financially for undertaking their employer’s business.
		2. There is no entitlement to claim mileage for the home to contractual work base and return journey. HM Revenue & Customs does not class the journey between an employee’s home and contractual work base as business mileage.
		3. Employees who use their vehicles to make journeys in the performance of their duties will be reimbursed at the appropriate rates reviewed periodically by the NHS Staff Council as outlined within NHS Terms and Conditions of Service Handbook.

### Journeys that start from and finish at the employee’s contractual work base

* + 1. As a general rule the journey will be by the quickest route, starting from and finishing at the employee’s contractual work base. Easy Pay will calculate the number of miles when the journey is input into the system by the employee. The system will calculate by the quickest route.
		2. Please refer to Example 1 in Appendix B for further clarification.

### Journeys that start from and finish at the employee’s home

* + 1. There may be occasions where it is more convenient for the employee to travel directly from home rather than attending their contractual work base. Where an official journey is made directly from home, employees will only be reimbursed for additional costs incurred in that day. Claims should be for the mileage less the commute of home to contractual work base and return journey mileage.
		2. Where a return journey is directly from home and covers a distance that is less than the employee’s normal home to work to home mileage then in these circumstances no mileage should be claimed.
		3. Easy Pay will calculate the mileage when the journey is entered.
		4. It is appropriate to claim for any additional travelling expenses incurred e.g. car parking.
		5. Please refer to Example 2 in Appendix B for further clarification.

### Journeys that start from home or the employee’s contractual work base and finish at the employee’s contractual work base or home

* + 1. On occasions employees may undertake official visits directly from home or their contractual work base and finish at their contractual work base or home.
		2. On the basis that employees are only reimbursed for additional costs incurred in that day, claims can only be for the actual mileage less the normal home to work or work to home mileage.
		3. Please refer to Example 3 in Appendix B for further clarification.

### Combined Journeys

* + 1. Where an employee undertakes more than one journey (for example, visits to multiple sites within one day), it is possible to calculate the extra mileage that may be incurred in undertaking work duties on behalf of the ICB. The journeys should be entered into Easy Pay and the mileage will be automatically calculated.
		2. Please refer to Example 4 in Appendix B for further clarification.

### Remote Working under the Hybrid Working Policy

* + 1. Where it has been agreed, under the Hybrid Working Policy, that an employee may work remotely from a home which is based outside of the boundary of Mid and South Essex Integrated Care System mileage/travel expenses will not be reimbursed if the employee is required to attend their contractual work base. Examples of the attendance requirement: to collect IT equipment, attend training or face-to-face meetings.
		2. Should attendance be required at a site which is not the employees contractual base, then business mileage may be reimbursed for the difference between the contractual base and the site.
		3. Guidance is provided below regarding Subsistence in section 7.11.
		4. Please refer to Example 5 in Appendix B for further clarification.

### On Call

* + 1. Where an employee is either on call or, having completed their normal working day is required by the ICB to return to work, the journey can be recorded and claimed as starting from the employee’s home address.
		2. Under these circumstances, mileage expenses would be reimbursed at the Reserve Rate.
		3. Reimbursement for claims is made via Easy Pay.

### 6.8. Car Lease

6.8.1. Employees using a Lease Car for the business of the ICB will only be able to claim business mileage at the prevailing HM Revenue & Customs mileage rates. For any business mileage reimbursements, tax will be paid on the difference between the rate received and HMRC’s prevailing Advisory Fuel Rate. Vehicles leased through the Car Lease Scheme will not be eligible for standard or regular user allowance

6.8.2. Once the lease car details have been set up in ESR and transferred over

 to EASY Pay, mileage claims can be submitted via Easy Pay.

6.8.3. Travel from home to a permanent workplace (including excess mileage as a result in change of base) is defined under HMRC rules as private use of the car and the car fuel benefit would apply. This in effect means that anyone claiming home to work mileage for any reason would be subject to additional tax charges arising from the fuel benefit charge.

## Other Categories for Reimbursement

### Car Parking and Tolls

* + 1. Employees who necessarily incur charges in the performance of their

duties in relation to parking, garage costs, tolls or ferries will be refunded these expenses on production of receipts.

* + 1. Charges for overnight garaging or car parking shall not be reimbursed unless the employee is entitled to night subsistence.
		2. This does not include reimbursement of parking charges incurred as a result of attendance at the employee’s contractual work base.
		3. Claims for reimbursement should be made via Easy Pay.

### Travelling with Passengers

* + 1. Wherever possible the ICB will encourage staff to travel together. Not only will this impact on the costs incurred by the ICB but it will also have an environmental impact.
		2. Examples of where it may be possible for staff to travel together might include;
	+ Staff working at the same base travelling to the same venue.
	+ Staff working at a base or starting a journey from home who can collect a colleague(s) based at another work base (or home) on route to a venue.
	+ Staff working at a base or starting a journey from home who by making a small detour can collect a colleague(s) based at another location on route to a venue, where the distance claimed is less than the combined claim would be if the staff travelled separately.
		1. Where passengers are being carried it is possible to claim passenger allowance for each passenger.

### Transporting Equipment

* + 1. Employees who use their vehicles in the performance of their duties may be required to take equipment with them.
		2. The ICB has a duty of care under the Health and Safety at Work Act 1974 and related legislation, to ensure that this does not cause a risk to the health and safety of the employee. Employees should not be allowed to carry equipment which is heavy or bulky unless a risk assessment has been carried out beforehand. When, and after the necessary assessment has demonstrated it is safe to carry equipment, the element will be added to Easy pay and an allowance will be reimbursed for all eligible miles for which the equipment is carried, provided that either:
	+ The equipment exceeds a weight which could reasonably be carried by hand.
	+ The equipment cannot be carried in the boot of the car and is so bulky as to reduce the seating capacity of the vehicle.

### Attendance at Training Course/Conference or Event

* + 1. Additional travel costs incurred when attending courses, conferences or events at the employer’s instigation will be reimbursed at the standard rates when the employer agrees that travel costs should be reimbursed.
		2. Subject to the prior agreement of the employer, travel costs incurred when an employee attends a training course or conferences and events, in circumstances when the attendance is not required by the ICB, will be reimbursed at the Reserve Rate.

### Excess Travel

* + 1. Employees who are required to change their base of work, as a result of one of the following, may be reimbursed their extra daily travelling expenses:
* permanent relocation of work due to change.
* the needs of the service and at the request of management.
* acceptance of another post as an alternative to redundancy.
	+ 1. Employees travelling by car will be reimbursed for a maximum period of 4 years from the date of the transfer in line with NHS Terms and Conditions of Service. The number of miles to be claimed will be the difference between the previous home to work mileage and the revised home to work mileage.
		2. Excess miles will be reimbursed at the Reserve Rate which is reviewed by the NHS Staff Council periodically and is subject to tax and NI deductions. Reference should be made to the NHS Terms and Conditions of Service Handbook for rates at the time of request for reimbursement.
		3. Employees who travel to work by public transport will be eligible to be reimbursed for the extra daily public transport costs following compulsory change of base regardless of the distance between the old and the new base. Bus or standard rail fares can be claimed in arrears after presenting the relevant receipt for a period of up to 4 years in line with NHS Terms and Conditions of Service. Employees will be expected to obtain the most cost-effective approach must be taken, for example, monthly, quarterly or annual travel cards, discounted fares. The ICB may support employees who are in receipt of excess mileage for public transport to obtain the most cost-effective ticket by offering season ticket loans.
		4. Entitlement to excess mileage will cease if an employee moves home during the period of protection for example:
	+ move closer to work and it means the employee’s now travels less than the original mileage to work (for example, before the protection of excess mileage was applied);
	+ move closer to work but the journey is still more miles than the employee originally travelled. The employee will then be able to make a claim for a reduced difference.
	+ moves further away from the contractual work base. An employee will not be able to increase their excess claim as it has been their choice (not the ICB’s decision) to move home.
		1. Employees who are eligible to claim excess mileage, when travelling to business meetings will be able to claim the equivalent of their usual daily excess mileage at Reserve Rate and the remainder of the distance at the Standard Rate.
		2. Easy Pay will automatically calculate mileage for journeys.
		3. When claiming excess public transport cost, the employee will be required to upload copies of ticket receipts onto Easy Pay in order for their line manager to be able to approve the claim.
		4. Please refer to Examples 6 and 7 in Appendix B for further clarification.

### Public Transport

* + 1. If an employee uses public transport for business purposes, the cost of

bus fares and standard rail fares should be reimbursed only on production

of the relevant receipt. The claim is to be entered onto Easy Pay and the receipts must also be uploaded into the system.

### Motorcycle Rates

* + 1. Employees using a Motorcycle for business travel will be reimbursed at the appropriate rate set by NHS Terms and Conditions of Service Handbook.
		2. Employees must ensure that they have appropriate insurance for business use, including public liability. Managers are responsible for checking and recording this annually in the same way as car insurance.
		3. Reimbursement for claims is to be made via Easy Pay.

### Pedal Cycle Rates

* + 1. Reimbursement of employees using pedal cycles for official journeys will be reimbursed at the agreed rate set by NHS Terms and Conditions of Service Handbook.
		2. Employees must ensure that they have appropriate cycle insurance for business use, including public liability. Managers are responsible for checking and recording this annually in the same way as car insurance.
		3. Reimbursement for claims is to be made via Easy Pay.

### Taxi Fares

* + 1. Taxi fares will be payable only in cases of urgency or in other cases in

which transport is reasonably required and an adequate public service

is not available.

* + 1. Where management considers that the above conditions are not fulfilled, employees using a taxi will be entitled to claim the sum they would have paid had they travelled by public service vehicle.
		2. The ICB also recognises that in some situations an employee with a disability may require travel by taxi as a ‘reasonable adjustment’ under the Equality Act 2010. Where the reimbursement of full costs may be applicable as a ‘reasonable adjustment’, this must be agreed with the line manager in advance to prevent any misunderstandings. Where there may be a frequent need for the employee to travel using a taxi, due to their disability, then the employee may also discuss with their line manager and Human Resources a referral to Access to Work for additional support and/or funding.
		3. These expenses are not subject to tax (subject to a receipt being provided) and National Insurance Contributions.

### ‘Out of Pocket Expenses’

* + 1. This applies to employees for whom regular travel in a motor vehicle is an essential part of their duties. During a period when the employee’s vehicle is temporarily “off the road” for repairs, “out of pocket” expenses in respect of business travel by other appropriate forms of transport, should be borne by the employer.
		2. Reimbursement of these expenses will be subject to the rule on eligible mileage in paragraph 17. 20 and table 8 of the NHS Terms and Conditions of Service Handbook.

### Business Calls

* + 1. Employees may claim for reimbursement of business calls made on personal telephones if authorised to do so by their budget holder.
		2. Conversely, employees should reimburse the ICB for personal calls made on ICB phones.

### Subsistence

* + 1. The purpose of this section is clarify the reimbursement for the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home. Business expenses which may arise, such as the cost of photocopying or official telephone calls, may be reimbursed with certificated proof of expenditure.
		2. Night Subsistence – when an employee is required by the ICB to stay overnight in a hotel, guesthouse or other commercial accommodation then the overnight costs will be reimbursed (on production of receipts) as per Annex 14 of the NHS Terms and Conditions of Service. As well as ‘bed and breakfast’, this may include a main evening meal and one other day time meal as set out in Annex 14. Such arrangements will only be approved if the distance cannot be reasonably travelled in the working day.
		3. Day Subsistence - A meal allowance is payable when an employee is necessarily absent from home on official business and more than five miles from their base, by the shortest practicable route, on official business. Day meals allowance rates are set out in Annex 14. These allowances are not paid where meals are provided free at the temporary place of work. Normally, an employee claiming a lunch meal allowance would be expected to be away from their base for a period of more than five hours and covering the normal lunch time period of 12:00 pm to 2:00 pm. To claim an evening meal allowance an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00 pm and as a result of the late return is required to have an evening meal. Employees may qualify for both lunch and evening meal allowance in some circumstances. 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.
		4. Late Night Duties – An employee who is required to work late at night, in addition to a day duty, may be paid an evening meal allowance at the rate set out in Annex 14. Late night duties allowance will be subject to deduction of appropriate tax and National Insurance contributions, via the payroll system.
		5. Remote Working - Where it has been agreed, under the Hybrid Working Policy, that an employee may work remotely from a home which is based outside of the boundary of Mid and South Essex Integrated Care System subsistence will not be reimbursed if the employee is required to attend their contractual work base. This also applies where attendance is required at a site within the boundary of Mid and South Essex Integrated Care System. Examples of the attendance requirement are: to collect IT equipment, attend training or face-to-face meetings. Please also refer to the section above regarding Business Travel for details on travel/mileage in provided in section 6.6.
		6. Employees are expected to ensure that costs incurred are appropriate and represent value for money. Alcohol expenses will not be reimbursed. The need for additional costs and to claim a subsistence allowance must be agreed in advance with the line manager and in accordance with the NHS Terms and Conditions of Service Handbook Subsistence Allowances as set out under Annex 14. The rates will be checked at the time of the request and guidance can be sought from Human Resources.
		7. Employees should seek to use conference call facilities where available and appropriate and only incur business mileage where it is necessary and it is agreed with their line manager that they will attend the meeting in person.

### Relocation Expenses

* + 1. No expenses are reimbursed for removals or relocation costs under this policy.

### Interview Expenses

* + 1. No expenses are reimbursed to employees attending interviews either within or outside the ICB.
		2. An exception will made for interviews arranged under the Organisational Change Policy and mileage expenses will be reimbursed for attendance at interview within the NHS. Reimbursement for claims is to be made via Easy Pay.

### Fines or ‘Tickets’

* + 1. The ICB will not reimburse any parking fines or Road Traffic Offence

tickets (for example, speeding tickets, use of mobile phone whilst driving fine etc).

### HMRC: Tax and National Insurance Arrangements

* + 1. Employees are taxed at source on all income they receive from their employment including pay, benefits in kind (such as company or lease cars) and any expenses payments (including payments relating to business travel).
		2. However, some expenses are reimbursed at actual cost i.e. where there is no profit element, including Car Park charges, Toll Fees, Taxi fares and actual Hotel costs, where receipts have been provided. However, where receipts have not been provided these expenses have to be declared to HRMC.
		3. To comply with HMRC regulations, copies of all receipts must be kept for three complete tax years after the end of the tax year to which they relate i.e. receipts for August 2024 (tax year 24/25) must be kept until April 2028. To make storage of receipts easier, it is recommended that all receipts are scanned into Easy Pay at point of claim. If receipts are not scanned, and the employee cannot provide them upon request to HMRC, the employee will be personally liable to pay tax on the value of that claim.

### Eyesight Tests and Glasses Reimbursement

* + 1. The ICB will provide for an eyesight test for an employee, if they request this, and provide glasses if an employee needs them specifically for DSE use.
		2. An employee may request reimbursement for an eyesight test as follows:
	+ On commencement of their first role using DSE equipment
	+ Two yearly, of if the Optician decides that additional tests are required
	+ More frequently if the employee is experiencing visual problems that may be reasonable related to VDU use and Occupational Health agree that a further test is appropriate.
		1. The employee should, in the first instance, notify their line manager that they are requesting an eyesight test. With agreement from the line manager, the employee may book their eyesight test. All eyesight tests are required to be carried out by a registered optometrist or ophthalmologist.
		2. An employee can request reimbursement for the following charges:
	+ Eyesight test – up to £25
	+ Glasses required for DSE work – up to £65

Any additional costs, such as an ‘upgrade’ on the frames chosen, will not be reimbursed.

* + 1. The employee is responsible for obtaining receipts and making a claim for reimbursement on Easy Pay. The line manager is responsible for authorisation of the claim. Guidance on entering this claim on Easy Pay is available for staff on the intranet.
		2. The reimbursement will be made via Easy Pay. Employees and managers should be mindful that the claim is made and authorised in a timely manner for the next available pay deadline.
		3. Claims made after three months of the date of the receipt will not be reimbursed.

For further details about Display Screen Equipment including legislation and risk assessments, please refer to the Health and Safety Policy.

## Procedure for Reimbursement

All expenses claims should be submitted monthly. If this is not possible, for example, due to annual leave or sickness, then claims can be submitted within three months.

All expense claims should be made using the Easy Pay. Expenses should not be reclaimed by salaried employees by any other means for example, reimbursement will not be made from petty cash or by cheque/BACS and expenses must not be paid for via the corporate credit card.

In very exceptional circumstances, the employee can make a case to the Director to allow a claim to be submitted outside of the three-month timescales. If approved, the Director should contact the HR Team for guidance on this procedure.

Employees must ensure that they are fit to drive and drive safely and responsibly. The employee must inform their line manager if there is any change in their status.

When using their vehicles in the performance of their duties, employees must ensure they possess a valid driving licence, Ministry of Transport test (MOT) certificate (if applicable) and motor insurance which covers the employee for business travel.

When an employee initially applies to claim business mileage (or if they subsequently change vehicles) the employee needs to upload the following original documents onto Easy Pay:

* + - * Valid driving licence
			* MOT certificate (if applicable or confirmation from the DVLA website that the vehicle is exempt)
			* Motor insurance which covers business travel

The employee’s line manager (supervisor on Easy Pay) will then be required to approve the documents (on Easy Pay) before any expenses can then be submitted.

Employees must not make a claim for business mileage expenses if they do not have motor insurance which covers them for business travel. This could have serious implications on not only the individual but also the ICB. For example, if the employee were to be in a road traffic accident whilst travelling for the purposes of work this could have implications on any insurance claims. In addition, it could be seen as a fraudulent claim and may result in disciplinary action/referral to the Counter Fraud Specialists as detailed in this policy.

The line manager and employee will agree the most suitable means of transport for the routine journeys which employees have to make in the performance of their duties. In doing so, the line manager will consider factors such as cost and time and any relevant personal circumstances of the employee, e.g. disability. If a particular journey is unusual, in terms of distance or purpose, a different mode of transport may be more suitable, and this will be agreed between the employer and employee in advance of any journey to be taken.

Reimbursements will be paid through payroll, via Easy Pay.

## Audits and Fraudulent Claims

The ICB reserves the right to randomly sample routes/distance/amounts claimed. This is because the ICB needs to have an ability to audit such claims to identify fraudulent claims or those made in error. Any false or incorrect claims identified may be referred to the Local Counter Fraud Specialist for further enquiries to be made.

Submitting a falsified expense claim is a potential offence under the Fraud Act (2006). If a staff member believes or suspects that an expense claim has been falsified they should contact the Finance Business Partner or the ICB’s Local Counter Fraud Specialists. The ICB’s Anti-Fraud, Bribery & Corruption Policy provides more guidance on what to do if fraud is suspected and offers other alternative contacts for reporting concerns.

As with all expenditure, travelling and other expenses will from time to time be subject to inspection by the ICB’s Auditors. Paid claims may also be subject to scrutiny by HM Revenue & Customs Auditors.

## Monitoring Compliance

The HR Team will be responsible for monitoring that this procedure is followed and may be consulted at any stage through the process to offer advice to those involved.

Monitoring information will be published and reported as appropriate.

Should the monitoring uncover any shortfalls in the implementation of the policy, the HR team will work with the relevant management team to draw up an action plan for improvement. This action plan may include, for example:

• training for line managers

• A risk assessment

It is also anticipated that any issues in respect of the implementation of the policy may be identified as a result of staff exercising their right of appeal.

## Staff Training

No essential (including mandatory) learning and development requirements have been identified for any staff groups, in order to fulfil the requirements stated within this policy.

User Guides on Easy Pay are available on the [ICB’s intranet site](https://nhs.sharepoint.com/sites/99F_Connect/SitePages/HR/Human-Resources.aspx)

Guidance can be sought from Human Resources team.

## Arrangements For Review

This policy will be reviewed no less frequently than every two years. An earlier review will be carried out in the event of any relevant changes in legislation, national or local policy/guidance, organisational change or other circumstances which mean the policy needs to be reviewed.

If only minor changes are required, the sponsoring Committee has authority to make these changes without referral to the Integrated Care Board. If more significant or substantial changes are required, the policy will need to be ratified by the relevant committee before final approval by the Integrated Care Board.

## Associated Policies, Guidance and Documents

#### [Associated Policies](https://www.midandsouthessex.ics.nhs.uk/publications/?publications_category=icb-policies)

* Disciplinary Policy
* Organisational Change Policy
* Counter Fraud, Bribery & Corruption Policy
* Health and Safety Policy
* Hybrid Working Policy
* Car Lease
* Cycle to Work

## References

* NHS Terms and Conditions of Service Handbook- any reference is to the latest edition.
* NHS Carbon Reduction Strategy <https://www.england.nhs.uk/greenernhs/a-net-zero-nhs/#:~:text=For%20the%20emissions%20we%20control,reduction%20by%202036%20to%202039>
* Health and Safety Executive Guidance – Working Safely with Display Screen Equipment [Working safely with display screen equipment: Overview - HSE](https://www.hse.gov.uk/msd/dse/#:~:text=As%20an%20employer%2C%20you%20must,of%20an%20hour%20or%20more.)

## Equality Impact Assessment

The EIA has identified no equality issues with this policy.

The EIA has been included as **Appendix A**.

## Appendix A - Equality Impact Assessment

**INITIAL INFORMATION**

|  |  |
| --- | --- |
| **Name of policy:** Reimbursement of Staff Expenses **Version number (if relevant):** 2.0 | **Directorate/Service**: People Service  |
| **Assessor’s Name and Job Title:** Rachel Stinson HR Business Partner  | **Date:** 07 January 2025 |

|  |
| --- |
| **OUTCOMES** |
| *Briefly describe the aim of the policy and state the intended outcomes for staff*  |
| This policy sets out the rules for reimbursement of staff expenses, including travel and subsistence incurred in the course of their employment with the ICB. |
| **EVIDENCE** |
| *What data / information have you used to assess how this policy might impact on protected groups?* |
| The ICB monitors the composition of its workforce under the nine protected equality characteristics and reports on this annually. This information helps the ICB to assess the potential impact of its policies upon staff. |
| *Who have you consulted with to assess possible impact on protected groups? If you have not consulted other people, please explain why?*  |
| Relevant Trade Unions have been consulted on the policy and any comments will be taken into consideration when the policy is published. |

**ANALYSIS OF IMPACT ON EQUALITY**

The Public Sector Equality Duty requires us to **eliminate** discrimination, **advance** equality of opportunity and **foster** good relations with protected groups. Consider how this policy / service will achieve these aims.

N.B. In some cases it is legal to treat people differently (objective justification).

* ***Positive outcome*** *– the policy/service eliminates discrimination, advances equality of opportunity and fosters good relations with protected groups*
* ***Negative outcome*** *–**protected group(s) could be disadvantaged or discriminated against*
* ***Neutral outcome***  *–**there is no effect currently on protected groups*

Please tick to show if outcome is likely to be positive, negative or neutral. Consider direct and indirect discrimination, harassment and victimisation.

| ProtectedGroup | Positiveoutcome | Negativeoutcome | Neutraloutcome | Reason(s) for outcome |
| --- | --- | --- | --- | --- |
| Age | x |  |  | Glasses for using DSE may be required due to age.  |
| Disability(Physical and Mental/Learning) | x |  |  | A reasonable adjustment to reimburse for taxi fare may be agreed in advance with management.  |
| Religion or belief |  |  | x |  |
| Sex (Gender) |  |  | x |  |
| Sexual Orientation |  |  | x |  |
| Transgender / Gender Reassignment |  |  | x |  |
| Race and ethnicity |  |  | x |  |
| Pregnancy and maternity (including breastfeeding mothers) |  |  | x |  |
| Marriage or Civil Partnership |  |  | x |  |

|  |
| --- |
| **MONITORING OUTCOMES** |
| Monitoring is an ongoing process to check outcomes. It is different from a formal review which takes place at pre-agreed intervals. |
| *What methods will you use to monitor outcomes on protected groups?* |
| It is anticipated that any issues in respect of the implementation of the policy will be identified as a result of staff exercising their right via the ICB’sGrievance Procedure.  |

|  |
| --- |
| **REVIEW** |
| *How often will you review this policy / service?*  |
| Every 2 years as a minimum and earlier if there are any significant changes in legislation, policy or good practice. |
| *If a review process is not in place, what plans do you have to establish one?* |
| N/A |

## Appendix B – Journey Examples

**Example 1 - Journeys that start from and finish at the employee’s contractual work base**

Where an employee is undertaking an official journey from their contractual work base to attend an off-site business meeting

 ![MCj02335040000[1]]() 50 miles ![MCj03492290000[1]]()

Contractual Work Base Business meeting

For the purpose of this example it is assumed that the single journey distance is 50 miles. Therefore the claim will be for **100 miles**, representing the return journey.

**Example 2 - Journeys that start from and finish at the employee’s home**

Employee’s normal home to work to home journey is 40 miles (20 miles each way). The employee is attending an all-day meeting off-site. The employee lives 30 miles away from where the meeting is taking place and to make better use of their time has decided to travel directly.

*![MCj03914120000[1]]()*

 Home

*![MCj02335040000[1]]()* 20 miles 30 miles

 *![MCj03492290000[1]]()*

 Contractual Work base Off-site meeting

In this example the mileage claimed should be **20 miles**, this being the distance travelled from home to the off-site meeting, 30miles, plus the return from the meeting to home, another 30 miles, (making a total journey of 60 miles) less the employees normal home to work to home mileage (40 miles).

**Example 3 - Journeys that start from home or the employee’s contractual work base and finish at the employee’s contractual work base or home**

Employee’s normal home to work journey is 20 miles. The employee is attending an off-site meeting following which they will return to their contractual work base. The employee lives 30 miles from the building where the off-site meeting is taking place, and to make better use of their time has decided to travel directly.

*Home ![MCj03914120000[1]]()*

*20 miles 30 miles*

*![MCj03492290000[1]]() 50 miles ![MCj02335040000[1]]()*

*Contractual Work base Off-site meeting*

In this example the mileage claimed should be **60 miles**, this being the distance travelled from home to the off-site meeting, 30 miles and then from the meeting to the work base, a further 50 miles, (making a total journey of 80 miles) less the employee’s normal home to work mileage of 20 miles.

**Example 4 – Combined Journeys**

If in the previous example after attending the off-site meeting, the employee attends another meeting at a different site before returning to the contractual work base.

 *![MCj03914120000[1]]()*

 *Home*

 *20 miles*

 *30 miles*

*![MCj03492290000[1]]() ![MCj02335040000[1]]()*

*Contractual Work Base Off-site meeting 1*

 *35 miles 25 miles*

 **

 *Off-site meeting 2*

In this example the mileage claimed should be **70 miles**, this being the distance travelled from home to meeting 1, 30 miles; meeting 1 to meeting 2, 25 miles; and then Meeting 2 to the contractual work base, a further 35 miles, (making a total journey of 90 miles) less the employee’s home to work mileage of 20 miles.

**Example 6 – Remote Working under the Hybrid Working Policy**

*****![MCj03914120000[1]]()*

128 miles

*![MCj02335040000[1]]()*Home in Norfolk

132 miles

****Contractual Work Base

*![MCj03492290000[1]]()*

Off Site Attendance at

 Meeting Required

In this example, the mileage that can be claimed is 4 miles (8 miles for a return journey). This is the difference between the distance to the contractual work base and attendance at an off site meeting.

**Example 6 – Excess Mileage**

Employee’s home to old contractual work base journey is 10 miles (20 miles return) and the distance to the new contractual base from the employee’s home is 25 miles (50 miles return journey). The employee’s excess mileage will be 30 miles.

![MCj03914120000[1]]() *10 miles* ![MCj02335040000[1]]()

Home Old base

 *25 miles*

  *![MCj03492290000[1]]()*

 New Base

**Example 7 – Excess Mileage**

Employee claims 30 miles excess mileage per day (return to and from new contractual work base). They are required to attend an all-day off-site business meeting. They are travelling from home to the meeting as this is more cost and time effective, they will also be returning straight home after the meeting. The distance between the employee’s home and the business meeting is 50 miles (100 miles return).

The employee will be able to claim 70 miles at Standard Rate and 30 miles at Reserve Rate.

Had the employee been going to the contractual work base first and then travelling to the off-site meeting and then returning back to the contractual work base, they would have been able to claim 30 miles at Reserve Rate plus the distance between the contractual work base and the meeting (150 miles) at Standard Rate.

*![MCj02335040000[1]]()*

*![MCj03914120000[1]]()*

*Home 15 miles (excess mileage) Contractual Work base*

 *50 miles*

*75 miles*

*![MCj03492290000[1]]()*

*Off-site meeting*