

# The NHS Confederation

Charity number 1090329

Company number 04358614

## Travel and Expenses Policy

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Director of Finance and IT

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# Summary

- This policy applies to NHS Confederation staff, contractors, and trustees.
- This policy sets out the arrangements for both travel and expense claims for costs incurred in the course of delivering NHS Confederation business. It should be read in conjunction with the Gifts and Hospitality policy and the Credit Card policy.
- Staff, contractors, and trustees may be reimbursed for expenses incurred wholly, necessarily, and exclusively on Confederation business which are:
  1. Incurred and claimed in accordance with this policy as amended from time to time
  2. Reasonable and appropriate.
- Staff, contractors, and trustees are expected to book travel within the limits and guidance as set out within this policy as amended from time to time.
- As a charity and membership organisation, the NHS Confederation needs to ensure that it uses its resources wisely. All staff, contractors and trustees are therefore expected to adhere to this policy and be mindful of the need to seek good value wherever possible. The financial levels within the document are **maximum limits** and it is not incumbent on individuals to spend the full allowance.

## Introduction

### Purpose of this policy

The organisation recognises that staff, contractors, and trustees may incur expenditure in the course of their employment or whilst travelling on business and that such expenditure should be reimbursed.

The purpose of this policy is to detail:

- (i) Responsibilities
- (ii) The types of expenditure that will be reimbursed
- (iii) The limits and guidelines for travel and expenses
- (iv) The procedure reimbursement of travel and expenses costs

**Failure to adhere to this policy will be treated as a disciplinary matter.**

## Scope

This policy applies to everyone working at or with the NHS Confederation. It applies to:

- all staff, including chief executives, directors, senior managers, employees (whether permanent, fixed-term or temporary), seconded staff, homeworkers, agency workers and volunteers
- consultants and contractors
- trustees and committee members.

Any employing or contracting manager must ensure that all temporary staff, consultants, or contractors are aware of this policy (available on our website).

By the NHS Confederation we mean the NHS Confederation charity, any subsidiary companies and any hosted networked organisation.

The NHS Confederation has designated the Director of Finance and IT as the individual who is responsible for ensuring that the NHS Confederation implements this policy.

## Policy Statement

### Travel

The organisation recognises that staff, contractors, and trustees may be required to travel in the course of their employment or work and that such travel should be funded by the organisation.

### General principles

For travel to be funded it must:

- Be incurred wholly, necessarily, and exclusively for the purpose of the NHS Confederation business

Bookings or expenses should **not** be made or claimed for:

- Any non-business journeys or expenses, for example home to work travel (unless the worker is contractually home-based), or any travel to or from a place visited for non-business purposes
- Overnight accommodation unless required as part of a business journey

You may wish to combine a business trip with some non-business activity. If the non-business activity involves any expenditure additional to that needed for the business, then you cannot claim the additional costs that are incurred.

All travel should be booked via the nominated online travel portal, and in advance. This applies to all hotel and accommodation bookings, rail travel and air travel. Wherever possible, bookings should be made online rather than over the telephone or email to limit the incurrence of booking fees.

Bookings within 72 hours of travel **must be avoided** where possible.

### **Hotel accommodation**

If you have business away from your permanent workplace for more than one day, you will need to agree with your line manager whether you should stay away or how often you should travel home. That agreement will need to consider your own domestic circumstances and wishes, as well as the need to avoid unnecessary expenditure.

Hotels should be booked via the nominated online travel portal.

Staff, contractors, and trustees are entitled to accommodation of a reasonable standard that is clean and safe. The Confederation will pay reasonable accommodation costs on a bed and breakfast basis up to a maximum of:

London & other capital cities worldwide	£220 including VAT
Any other location	£120 including VAT

Where possible a bed and breakfast rate should be booked.

These limits should only be exceeded under exceptional circumstances. In such circumstances, a rationale for exceeding the limit should be provided. When there is a range of suitable accommodation options available, it is expected that individuals will select the most cost-effective option available within the desired area.

When booking hotels staff, contractors and trustees should consider the cancellation policy in making their booking decision, and consider whether the booking might need to be cancelled or amended before booking a non-cancellable option. A flexible option may prove better value.

Non-business costs, such as newspapers, laundry, bar bills, mini bar, pay to view TV, tips etc will not be reimbursed.

If staff, contractors, and trustees wish to make alternative private arrangements rather than stay in a hotel then an allowance of £30 per night will be paid through payroll as this is taxable. Individuals should inform HR if they wish to claim this allowance, it should not be claimed via the online expense system or entered on the non-staff expenses claim form.

### **Train travel**

Wherever possible standard return or Anytime tickets should be avoided and advanced single tickets purchased instead, as these are often much cheaper. It is expected that staff, contractors, and trustees will purchase the cheapest available ticket for the journey whilst accounting for the time taken including any changes of train.

In ALL circumstances train travel will be standard class.

Trains should be booked via the nominated online travel portal.

For frequent travellers it may be beneficial for a railcard to be purchased for business travel use. This would be applicable for staff, contractors and trustees who are under 25, over 60 or frequently book and travel at the same time (the Two Together railcard). If you require a railcard this can be purchased and claimed back under the expenses policy.

### **Air travel**

All air travel should be standard class.

Flights should be booked via the nominated online travel portal.

### **Car travel**

Before a private vehicle can be used for NHS Confederation business, it must have a current MOT certificate if it is more than three years old and must be roadworthy. It must also be covered by an insurance policy authorising business use. The claimant must hold a valid driving licence. All vehicle documents are added and checked via the online expenses system.

The cost of providing business use insurance will not be borne by NHS Confederation as the mileage allowance includes an element to cover insurance.

### **Car/motorcycle/bicycle reimbursement rates**

Travel by car/motorcycle/bicycle will be reimbursed at the rates as set out by HM Revenue and Customs below (rates are all per mile):

	<u>Car</u>	<u>Motorcycle</u>	<u>Bicycle</u>
First 10,000 miles	45p	24p	20p
Additional miles over 10,000 miles	25p	24p	20p

These rates are set to cover all costs of owning a vehicle including maintenance, tax, insurance, and fuel. The car rates apply to electric, hybrid, and petrol/diesel vehicles.

### **Oyster cards and contactless payment**

When travelling around London the use of an Oyster Card or contactless payment is the most effective way of travelling. Only the cost of journeys taken can be reimbursed and not a lump sum top-up of cards. Details of each journey taken should be entered on the claim form. A printed record of journeys taken can be obtained from [TFL website](#) to substantiate the journeys. There is specific guidance from HM Revenue and Customs concerning the reimbursement of Oyster card costs and if details of the journey are not submitted then a benefit in kind is assumed and tax will be paid.

### **Taxi travel**

Staff, contractors, and trustees should use public transport, particularly in and around London, except in exceptional cases where taxi travel would be appropriate. Appropriate examples

include when there is no public transport available, the time of travel means that public transport may not be appropriate or safe to use, or where you are travelling in a group and the cost of a taxi is cheaper than the combined public transport fare. Only the fare is reimbursable, tips are not to be included. Where possible taxis should be ordered through the corporate account managed by Office Management.

### **Annual Conference and Exhibition**

Staff and trustees attending the annual conference will not need to book their own accommodation, the Events team will make a group booking with a preferred hotel provider. Train and air travel to the conference should however be booked by individuals on the online travel portal and allocated against the annual conference project code. All other travel such as bus/mileage/parking can be reimbursed to staff through the expenses portal. Lunch may be provided on site for those attending the conference, otherwise the usual meal allowances apply. Any reimbursable expenses relating to the annual conference and exhibition are to be allocated against the annual conference project code.

## **Other Expenses**

### **Meal allowance**

Staff, contractors, and trustees who are required to be away from their normal office location for business reasons can claim expenses for food and drink. The organisation will meet out of pocket expenses if they are supported by receipts when claimed via expenses.

When staying within a hotel that has restaurant facilities, staff, contractors, and trustees can charge an evening meal directly to the Confederation up to the dinner limit below. Staff, contractors, and trustees will be required to sign upon checkout that the charge should be sent to the Confederation. Should the charge incurred be above the limit the person incurring the cost will be required to pay the balance with the hotel directly and this cannot be claimed back on an expense claim form.

The daily meal allowance is £37 and the maximum that can be claimed per meal is set out below:

<u>Expense</u>	<u>Maximum amount per meal</u>
Dinner	£25
Day allowance (lunch and sundries)	£12

The day allowance is to cover lunch and sundries. This can be used over the course of the day to cover food and drinks.

Dinner is applicable for staff, contractors and trustees who are staying overnight or will be finishing their journey at a time where it would be appropriate to have dinner.

If you are staying in a hotel that does not include breakfast, the cost of breakfast may be claimed, but only if the meal allowances are not exceeded.

The provision for working lunches (e.g. on a team development day) and a Christmas team meal allowance is covered in the Gifts and Hospitality policy (under Giving Hospitality – Team socials and Christmas).

Alcohol will not be reimbursed unless it is part of a meal and within the dinner allowance above. Staff, contractors and trustees should consider whether this is an out of pocket expense. If room service is used in the hotel, then the limit above is inclusive of the service charge incurred.

### **Staff Subscriptions**

Where a professional subscription for membership of a professional body is beneficial for a staff member and relevant to their role, this can be reclaimed in full. Examples include accountancy, CIPD, and CIPR memberships. Note these are personal subscriptions, not corporate and we hold corporate subscriptions for certain publications on behalf of the organisation so you should not claim for these personally (for example, External Affairs team manage our HSJ subscription). All amounts should be discussed with the relevant Budget Holder prior to being incurred. You should not claim further tax relief from HMRC on any reimbursed amounts.

### **Telephone expenses**

If you use your own telephone to make business calls you can claim the cost of the call but not any contribution to rental of the line. A copy of an itemised bill must be attached to the claim identifying the calls made that are being reimbursed.

Reasonable personal use of a work mobile phone to landline and mobile numbers is permitted however significant use and calls to premium rate numbers should be reimbursed to the Confederation. To make such a reimbursement please contact the Finance team.

### **Entertaining and hospitality**

When incurring expenses of this nature, the Gifts and Hospitality policy must be followed, and a declaration must be made if required by the policy.

Any claims relating to food and drink will require details of who the food and drink was consumed by and what organisation they are from.

## **Procedure**

NHS Confederation staff have access to the online expenses system to reclaim expenses. Claims must be submitted through here and the following rules should be followed:

- All items should be supported by a receipt or other relevant paperwork, which can be uploaded and attached to the claim. This needs to be a full VAT receipt, not just the card payment receipt. If receipts are not provided, the organisation is not obliged to reimburse the claim.
- No more than two claims per month should be submitted – there is no limit to how many items can be included on each claim
- All claims should be allocated against the correct nominal and project code, which should be confirmed with the Budget Holder if there is any doubt



- Any claims more than four months old will not be reimbursed unless there are extenuating circumstances.

Any claims not completed correctly will be returned to the claimant for amendment and this may delay payment of the claim.

Staff are not able to claim mileage until all of the relevant documents have been processed in the online expenses system and authorised where necessary, and consent must also be provided for us to check licence information with DVLA.

For staff that are Budget Holders, their claims are approved by their Line Manager. For all other staff, claims are approved by the Budget Holder of the project that has been claimed against. This workflow has been designed to avoid Budget Holders approving their own claims.

A senior member of the Finance team (Finance Manager or equivalent) will be the final approver on all claims submitted in the system to check coding and compliance with policy.

Non-staff claimants have access to a non-staff expense form (Appendix 1) which they will need to complete electronically and email to Finance, along with any applicable receipts.

### **Reimbursement**

Staff expense claims approved by the 15<sup>th</sup> of each month will be reimbursed to the staff member on that month's payroll.

Non-staff expense claims will usually be processed and paid within 4 weeks.

The tax rules on the reimbursement of expenses are complex and, in some cases, items reimbursed may be subject to income tax and National Insurance contributions. For the items detailed within this policy ordinarily no tax will be payable, as long as proper receipts are obtained and the business nature of the expense is proven. However, if a staff member is concerned, they should contact the finance department for clarification before incurring the expense. If tax is payable, then details of these items will be submitted to HM Revenue and Customs annually via a form P11D. A copy of the form will be given to the relevant member of staff.

# Responsibilities

- (i) The NHS Confederation is responsible for:
  - ensuring that travel and accommodation is funded (via nominated online travel portal), or staff, contractors and trustees are reimbursed for expenses incurred in the course of delivering the organisation's work.
- (ii) Line managers and Budget Holders are responsible for:
  - monitoring expenses incurred and authorising claims. By approving the claim, the manager or Budget Holder is accepting it as a valid claim and in accordance with the guidance and limits within this policy.
  - considering and discussing any request for a reasonable adjustment to allow an employee with protected characteristics to be treated in a non-discriminatory way as a result of the application of this policy.
- (iii) The finance team is responsible for:
  - processing claims and assisting staff with the online systems
  - being the final approver on all claims and ensuring these are approved promptly
  - monitoring retrospectively late travel bookings (those booked within 72 hours of travel) and reminding staff of policy or escalating with line managers where necessary
- (iv) The HR/payroll team is responsible for
  - Reimbursing staff expense claims on the monthly payroll, from the file provided by Finance
- (v) Staff, consultants, and trustees are responsible for:
  - considering whether travel is absolutely necessary or whether technology could be used instead to achieve the same objective.
  - where possible, choosing the most cost-effective mode of transport e.g. public transport rather than taxis
  - booking travel as early as possible to secure the best price (bookings made less than 72 hours before travel must be avoided).
  - booking travel within the guidelines and limits within this policy.
  - providing information as necessary to support the claim.

