

# **VELINDRE NHS TRUST CHARITABLE FUNDS**

**REF: CFC BLACK 002**

## **Velindre NHS Trusts Charitable Funds Travel and Expenses Reimbursement Policy**

**Policy Lead: Steve Ham; Finance Director**

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Approved by: Charitable Funds Committee

Approval Date: 18<sup>th</sup> January 2012

Review Date: September 2015

Effective Date: 1<sup>st</sup> April 2012

## **Velindre NHS Trusts Charitable Funds Travel and Expenses Reimbursement Policy**

### **Background**

The Board of Directors of Velindre NHS Trust Charitable Funds recognises that board members, officers, and employees (“All Trust Members and Officers”) of Velindre NHS Trust Charitable Funds may be required to travel or incur other expenses from time to time to conduct business and to further the mission of this not-for-profit organisation.

The purpose of this Policy is to ensure that:

- (a) Adequate cost controls are in place,
- (b) Travel and other expenditures are appropriate.
- (c) To provide a uniform and consistent approach for the timely reimbursement of authorised expenses incurred by Personnel.

It is the policy of Velindre NHS Trust Charitable Funds to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, Velindre NHS Trust Charitable Funds expects All Trust Members and Officers to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend Charitable Funds money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they were actually spent.

### **Policy Objective**

The aim and objective of this policy and procedure is:

- To ensure that travel expenses and subsistence allowances incurred on behalf of Velindre NHS Trust Charitable Funds are accounted for, reimbursed and controlled in an effective and equitable manner.

- To ensure that Velindre NHS Trust Charitable Funds complies with HM Revenue and Customs and National Insurance Regulations relating to the reimbursement of travel and subsistence allowances.

## Expense Report

Expenses will not be reimbursed unless the individual requesting reimbursement has previously completed:

1. - **For Velindre Cancer Centre's Staff:** The Velindre NHS Trust Travelling Expenses Master file (Creation and Amend Form **TXC 1** / Appendix 1).
2. - **For Non-Staff:** The Velindre NHS Trust Travelling Expenses Master file (Creation and Amend Form **TXC 1** / Appendix 2).

and submits a written Expense Report (**FORM TCX 2** for Velindre Cancer Centre's Staff and Non-Staff / Appendix 3 or **Consultant Medical Staff Study Leave and Charitable Fund Authorisation form** / Appendix 4).

The Expense Report, which shall be submitted at least monthly or within 10 days of the completion of travel or within 10 days of receipt of the credit Card's Statement.

If travel expense reimbursement is requested this must include:

- The individual's name
- If reimbursement for travel is requested, the date, origin, destination and purpose of the trip, including a description of each organization-related activity during the trip.
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent (e.g., gifts, meals) in order to conduct Velindre NHS Trust Charitable Fund's business.
- An itemized list of all expenses for which reimbursement is requested.

## Receipts

Receipts are required for all expenditures billed directly to Velindre NHS Trust Charitable Funds, such as airfare and hotel charges. No expense will be reimbursed to Trust Members and Officers unless the individual requesting reimbursement submits with the Expense Report written receipts from each seller showing the seller's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable). A credit card receipt or statement may be used to document the seller and date of an expense, provided other required details of the expenditure are fully documented.

## **Organization Credit Cards**

If a corporate credit card is issued to a Trust Member or Officer for travel (and other) organisation-related expenses, the requirements for regular expense reports, explaining charges, as described above under “Expenses Reports” must still be met, and charges may not be made for “Non-Reimbursable Expenditures” as described below. Failure to meet the Expense Report requirements, or making of inappropriate charges will result in loss of the credit card.

## **General Travel Requirements**

**Necessity of Travel.** In determining the reasonableness and necessity of travel expenses, Personnel and the person authorising the travel shall consider the ways in which Velindre NHS Trust Charitable Funds will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether the benefits to Velindre NHS Trust Charitable Funds outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

**Personal and Spousal Travel Expenses.** With advance approval from Charitable Committee, individuals travelling on behalf of Velindre NHS Trust Charitable Funds may incorporate personal travel or business with their Charitable Funds-related trips; however, Personnel shall not arrange Charitable funds business travel at a time that is less advantageous to Velindre NHS Trust Charitable Funds or involving greater expenses to Velindre NHS Trust Charitable Funds in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by Velindre NHS Trust Charitable Funds. Expenses associated with travel of an individual’s spouse, family or friends will not be reimbursed by Velindre NHS Trust Charitable Funds.

## **Air Travel**

**General.** Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares.

**Frequent Flyer Miles and Compensation for Denied Boarding.** All Trust Members and Officers travelling on behalf of Velindre NHS Trust Charitable Funds may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately

patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

## **Lodging**

All Trust Members and Officers from Velindre NHS Trust travelling on behalf of Velindre NHS Trust Charitable Funds may be reimbursed at the single room rate for the reasonable cost of Hotel, Guest House or Other Commercial Accommodations up to a maximum of **£55** per night including breakfast. Where the maximum limit is exceeded for genuine business reasons (for example, the choice of the hotel was not within the employee's control or less expensive accommodation was fully booked) additional assistance may be granted at the discretion of the Charitable Funds Committee.

For Non-Staff Members of Velindre NHS Trust travelling on behalf of Velindre NHS Trust Charitable Funds may be reimbursed using **the HMRC Benchmark Scale Rates**, which are capped and are lower than NHS Trust Terms and Conditions.

Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. All Trust Members and Officers shall make use of available corporate and discount rates for hotels.

The overnight allowance can also be used for the cost of sleeping berths on rail or boat and meals, excluding alcoholic drinks. Receipts must support the claim.

## **Out-Of-Town Meals**

All Trust Members and Officers from Velindre NHS Trust travelling on behalf of Velindre NHS Trust Charitable Funds are reimbursed on a per meal basis at the following rates when they actually incur the cost of a meal. They will not be reimbursed for meals paid for or provided by others.

For Non-Staff Members of Velindre NHS Trust travelling on behalf of Velindre NHS Trust Charitable Funds may be reimbursed using **the HMRC Benchmark Scale Rates**, which are capped and are lower than NHS Trust Terms and Conditions.

## **Schedule of recommended allowances**

### 1. Night Allowances: first 30 nights

Actual receipted cost of bed and breakfast up to a maximum of £55 (subject to the provisions of paragraph 18.3 of Section 18 from NHS Trust Terms and Conditions of Service Handbook if this is exceeded for genuine business reasons).

## 2. Meals Allowance

Per 24 hour period: £20.00

## 3. Night allowances in non-commercial accommodation

Per 24 hour period: £25.00

## 4. Night Allowances: after first 30 nights

Married employees and employees with responsibilities equivalent to those of married employees

Maximum amount payable: £35.00

Employees without responsibilities equivalent to those of married employees and those staying in non-commercial accommodation

Maximum amount payable: £25.00

## 5. Day Meals Subsistence Allowances

Lunch Allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm) £5.00

Evening Meal Allowance (more than ten hours away from base and return after 7:00 pm) £15.00

## 6. Incidental Expenses Allowance (this allowance is subject to a tax liability)

Per 24 hour period: £4.20

## 7. Late Night Duties Allowance (this allowance is subject to a tax liability)

Per 24 hour period: £3.25

Exceptions to the above limits may be made where available meal options require higher expenditures. Exceptions will require a receipt, and must be approved by Charitable Funds Committee of Velindre NHS Trust Charitable Funds.

The meal allowance can only be paid when a receipt is submitted with the claim form. The allowances cannot be used for alcoholic beverages which must be paid by the employee's personal account.

## **Ground Transportation**

All Trust Members and Officers are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

**Courtesy Cars.** Many hotels have courtesy cars, which will take you to and from the airport at no charge. Employees should take advantage of this free service whenever possible. Another alternative may be a shuttle or bus.

**Taxis.** When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved.

**Rental Cars.** Car rentals are expensive so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town provided that the cost is less than alternative methods of transportation.

## **Personal Cars**

All Trust Members and Officers are compensated for use of their personal cars when used for Charitable Funds business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved rate per mile. (See Velindre NHS Trust Policy and Procedure for claiming travel and Subsistence Expenses)

In the case of individuals using their personal cars to take a trip that would normally be made by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

## **Parking/Tolls**

Parking and toll expenses, including charges for hotel parking, incurred by All Trust Members and Officers travelling on organisation business will be reimbursed.

Fines tickets, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed.

On-airport parking is permitted for short business trips. For extended trips, All trust members and Officers should use off-airport facilities.

## **Entertainment and Business Meetings**

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved in advance by The Charitable Fund Committee of Velindre NHS Trust Charitable Funds and qualify as tax deductible expenses. Detailed documentation for any such expense must be provided, including:

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- Date and place of entertainment
- Nature of expense
- Name, titles, and corporate affiliation of those entertained
- A complete description of the business purpose for the activity including the specific business matter discussed
- Seller receipts (not credit card receipts or statements) showing the seller's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

### **Other Expenses**

Reasonable related telephone and fax charges due to absence of Personnel from the individual's place of business are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed.

### **Non-reimbursable Expenditures**

Velindre Charitable Funds maintains a strict policy that expenses in any category that could be perceived as of a personal nature, lavish, unreasonable or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by the Inland Revenue Regulations, Charity Commission Regulations, The Board of Trustees and The Charitable Funds Committee.

### **Expenses that are not reimbursable include, but are not limited to:**

- Travel insurance. (This Expenditure will not be reimbursed unless evidence is produced that the Travel Insurance was purchased in order to work for Velindre Charitable Funds for a specific event.
- First class tickets or upgrades.
- When lodging accommodations have been arranged by Velindre NHS Charitable Funds and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by Velindre NHS Charitable Funds. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.
- Limousine travel.
- Movies, liquor, or bar costs.

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- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organisation.
- Participation in or attendance at golf or tennis tournaments, Car races or other sporting events, without the advance approval of the chairman of the board or his designee.
- Purchase of golf clubs or any other sporting equipment.
- Clothing purchases.
- Business conferences and entertainment which are not approved by the Charitable Committee of Velindre NHS Charitable Funds.
- Valet service
- Car washes
- Personal Toiletry articles
- Personal services
- Personal entertainment
- Fines for traffic or parking violations
- Laundry expense
- Insurance for personal car
- Excessive personal telephone calls
- Charitable contributions;
- Political contributions;
- Briefcases and luggage;
- Finance charges from any source
- Theft of personal property, including articles stolen from a personal car or rental car;
- Hotel/Motel cash bar, movies or health club/spa fees or exercise charges.
- Expenses for spouses, friends, or relatives. If a spouse, friend or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and

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related expenses and to make the appropriate adjustment in the reimbursement request.

- Any estimated or unexplained expenses.

**APPENDIX 1**



**TXC 1 - Creation & Amendment form**  
 (Incorporating vehicle insurance disclaimer)

Employee Number									
National Insurance No									
Cost Centre									

This form is to be used when making a first claim to the trust or when a change of permanent details (as indicated below) has occurred. This form is to be securely attached to your claim form

<b>NAME</b>							<b>INITIALS</b>	Mr, Mrs, Miss, Ms, Dr, Prof	
<b>FULL POSTAL ADDRESS</b>									
							<b>POST CODE</b>		
<b>JOB TITLE</b>				<b>DEPT</b>				<b>HOME TO BASE MILEAGE</b>	
<b>VEHICLE REG NO</b>		<b>DIESEL OR PETROL ENGINE</b>		<b>Make</b>		<b>Model</b>		<b>Vehicle CC</b>	

**INSURANCE DISCLAIMER**

I UNDERSTAND THAT IT IS MY RESPONSIBILITY TO ENSURE THAT THE FOLLOWING ARE IN PLACE BEFORE USING MY VEHICLE FOR TRUST BUSINESS, AND CONFIRM THAT THEY ARE NOW IN PLACE AND WILL REMAIN SO.

- (1) A FULL AND VALID DRIVING LICENCE
- (2) VALID INSURANCE COVER INCLUDING BUSINESS USE
- (3) A VALID MOT CERTIFICATE (WHERE REQUIRED)

**SIGNATURE OF CLAIMANT**.....  
**PRINT NAME**.....

**AUTHORISING SIGNATURE**.....  
**PRINT NAME**.....  
**DATE**.....



Microsoft Word - ESR  
 - TXC1 FORM for VCC





**APPENDIX 4**

<b>VELINDRE NHS TRUST</b> <b>CONSULTANT MEDICAL STAFF STUDY LEAVE AND CHARITABLE FUNDS AUTHORISATION</b>		
This form is to be used for study leave and charitable funds authorisation. This form must be completed for all study leave requests, regardless of whether funds are requested or not. Please use the usual form for annual leave requests via Jane Howard.		
<b>1) STUDY LEAVE</b>		
<b>SURNAME:</b>	<b>INITIALS:</b>	<b>TITLE:</b>
<b>ADDRESS:</b>		
<b>POST:</b>	<b>DEPARTMENT:</b>	
<b>ORGANISING BODY:</b>	<b>VENUE:</b>	
<b>TITLE OF COURSE/MEETING:</b>		
<b>PERIOD OF LEAVE REQUIRED (DATES):</b>		<b>NO. OF DAYS:</b>
<b>STUDY LEAVE</b> Training/courses      [ ] Research mtgs        [ ] Conference/seminars [ ]	<b>PAID BY CREDIT CARD</b> YES [ ] NO [ ] YES [ ] NO [ ] YES [ ] NO [ ]	<b>PROFESSIONAL LEAVE</b> Lecturing/Teaching [ ]
<b>2) FUNDS</b>		
<b>DETAILS OF EXPENSES (ESTIMATED)-</b>		
COURSE FEES: £ _____	TRAVEL FEES:        £ _____	
SUBSISTENCE: £ _____	OTHER:                £ _____	
<b>TOTAL:</b> £ _____		
<b>ARE YOU APPLYING FOR FUNDS:</b> YES [ ] NO [ ] PART [ ]		
<b>PLEASE SPECIFY SOURCE OF FUNDS:</b>		
	ENDOWMENT [ ]	
	REVENUE [ ]	
	SPONSORED [ ]	
<b>IF ENDOWMENT, PLEASE STATE FUND NO **: _____ FUND Name **: _____</b>		
<b>FUND AVAILABLE BALANCE **: £ _____ (To be requested to Finance HQ)</b>		
<b>UNIQUE BUSINESS CASE NUMBER (To be requested to Finance HQ if the expenditure has been previously presented to Charitable Fund Committee for approval) **: _____</b>		
<b>IF SPONSORED, PLEASE STATE SPONSORING BODY: _____</b>		
<b>** THIS INFORMATION IS COMPULSORY / INCOMPLETE FORMS WILL BE RETURNED WITHOUT PAYMENT</b>		
<b>1. SIGNATURE OF FUND HOLDER:</b>		
_____ (SIGNATURE) _____ (PRINTED) _____ (DATE)		
<b>2. SIGNATURE OF 2<sup>ND</sup> FUND HOLDER (MEDICAL DIRECTOR/DIRECTOR OF CANCER SERVICES/GENERAL MANAGER/)</b>		
_____ (SIGNATURE) _____ (PRINTED) _____ (DATE)		
<b>AMOUNT CLAIMING:</b>	<b>PAYEE:</b>	<b>ADDRESS:</b>

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