

# Reimbursement of HRA Committee Members Expenses

---

Lead Author: Debbie Corrigan  
Dated: 5<sup>th</sup> July 2012  
Version: 2.1  
Status:  
Agreed Approved by: SMG dated 4<sup>th</sup> January 2012  
Distribution on approval: HRA Extranet  
HRA website  
Review date: July 2012

## **1 GENERAL**

- 1.1 This guidance covers the reimbursement of expenses for appointed members of HRA Committees, including RECs only.
- 1.2 The Health Research Authority (HRA) is committed to ensuring that the needs of all HRA Committee members can be accommodated and uses the concept of reasonable adjustments to determine this. Accordingly HRA Committee members that have particular needs should explore how these can be met before incurring any expenditure whilst the HRA will be minded to cover any costs that are reasonable and due to a person's particular circumstances. For example, a wheelchair user using a taxi.
- 1.3 Where there is discretion to flex the policy due to exceptional circumstances, this is indicated in the relevant paragraph and will require authorisation. If there is any doubt regarding adherence to the policy, advice should be sought from HRA either a Manager or member of the finance department.
- 1.4 ***Claims for reimbursement of personal travel expenses in connection with the HRA business stated should not be made via any other organisation including NHS organisations. HRA will not reimburse personal expenses paid to HRA committee members by other organisations.***

## **2 COMPLETION OF EXPENSES CLAIM FORMS**

- 2.1 All expenses must be claimed using an Expenses Claim Form. See Appendix 1.
- 2.2 Expenses Claim Forms are available from the REC Co-ordinator, the HRA website, extranet or from the Finance Department.
- 2.3 Expense Claim Forms should be completed as follows:
  - All committee member details including the committee name must be completed.
  - Exact amounts should be claimed in pounds and pence.
  - Receipts must be provided as proof of out of pocket expenses and to protect any volunteer members who may be in receipt of state benefits
  - Forms must be signed and dated by the claimant.
  - Travel claims must show the vehicle, registration number, destination, timing and purpose of each journey.
  - Subsistence Claims must provide details of dates and times spent away from home or normal base on HRA business.
  - Training related expenses must state the training course and date of the event to facilitate checking of the attendance register.
- 2.4 Where receipts are required, VAT receipts should be provided. Credit or debit card slips are not generally acceptable. However, if this is the only receipt available then an explanation must be included and initialled by the HRA staff member processing the claim.

2.5 Completed forms must be authorised by the appropriate staff member, a REC Co-ordinator for REC members, and countersigned by the authorised signatory if different.

2.6 Claims should normally be submitted for authorisation **within three months** of the expenditure being incurred, to facilitate budgetary control. Any claim over three months old must be authorised by the appropriate member of the HRA senior management team, Head of Operations for RECs, and submitted to the Director of Finance, explaining the delay in submission. HRA reserves the right to decline payment where claims are submitted late.

Claims of expenses for small amounts (below £100 in total) may be submitted within six months of the expenditure being incurred.

2.7 Authorised forms must be forwarded to the HRA payment processing team at the NHS Shared Business Services.

2.8 It is the staff member processing the claims responsibility to ensure that:

- Claims are correct and add up.
- Claims are coded to the correct cost centre and account code;
- Claims include the committee name.
- Claims are signed and dated;
- Where travel relates to attendance at a training event, the name and date of the event must be included and the event attendance register checked with the Training Course Lead.
- All necessary receipts are attached to facilitate the reimbursement of actual expenditure and to abide by rules for volunteers who may be receipt of state benefits or reasons for their omission explained;
- Amounts claimed are in accordance with the provisions set out in these Policies and Procedures.
- Unused lines on the claim form are lined through, to ensure additional claims cannot be entered after authorisation has been given.

2.9 HRA Committee Members expenses payments will be made by BACS and HRA committee members, including REC members, are required under their terms and conditions of appointment as a member to provide their bank details to HRA to enable payment. The BACS forms can be found at appendix 3 and are also available from the REC Co-ordinator and the HRA Extranet.

### **3. TRAVEL CLAIMS**

#### **3.1 General**

3.1.1 Travel claims for REC Members normally fall into one of the following categories:

- Travel to/from committee meetings (either from your home or place of work and return.
- Travel to/from training sessions
- Travel to/from HRA organised national training days
- Travel to/from NRES offices for HRA business purposes

- 3.1.2 HRA encourages all HRA Committee Members to use public transport instead of cars, on environmental and cost grounds. It is therefore expected that all journeys of distance will normally be by rail, although coach fares, air fares and mileage will also be reimbursed where appropriate. In order to keep rail costs to a minimum, REC Members should state times of travel on their travel request form (if the booking is to be made for them). Where this is not possible, forms must be signed by a HRA Manager.
- 3.1.3 All claims for reimbursement must be made using an Expenses Claim Form (Appendix 1).
- 3.1.4 To be consistent with Inland Revenue guidance, provided the expenses paid to HRA Committee Members do no more than reimburse the costs the HRA Committee Member incurs, no tax liability arises. The Inland Revenue produces approved mileage rates which for 2011/12 permit HRA to pay a maximum of 45p per mile to appointed HRA Committee Members, without giving rise to a tax charge or annual declarations of expenses paid.
- 3.1.5 Inland Revenue and guidance also requires all travel claimed through expenses to have a valid receipt or ticket as follows:
- receipts for travel by air, train, coach, underground or bus should be attached with the expenses claim. *If this is not possible, an explanation should be included and initialled by the HRA manager. However, the Inland Revenue may deem this to be a taxable expense and Job Centre Plus may deem it to be earnings.*
  - where Oyster cards have been used for travel in London, a copy of the statement, highlighting claimed travel should be attached to the expenses claim. *These are available on line for a maximum of 8 weeks and should be printed off regularly by the claimant to support their claim. Alternatively, a statement of usage for Oyster cards may be obtained by presenting the card to an Underground ticket office.*
  - if HRA Committee Members use their season ticket or monthly/weekly travel card for business travel within London, they cannot claim for out of pocket expenses as no additional costs have been incurred. This is in line with the Inland Revenue rules

## **3.2 Rail Travel**

- 3.2.1 HRA encourages the use of public transport instead of cars, on environmental and cost grounds. It is therefore expected that all journeys of distance will normally be by rail.
- 3.2.2 HRA normally only reimburses standard class travel.
- 3.2.3 HRA Committee Members are strongly encouraged to book rail tickets in advance via the Committee Co-ordinator wherever possible
- 3.2.4 HRA Committee Members should endeavour to keep costs to a minimum by purchasing the cheapest standard train ticket available making use of advance ticket

purchase discounts wherever possible, bearing in mind that new rules have been introduced whereby advanced tickets cannot be refunded if cancelled.

3.2.5 Receipts/tickets should accompany all claims as proof of out of pocket expenditure.

### **3.3 Coach/Bus Travel**

3.3.1 Should coach/bus travel be preferred, reimbursement of ticket costs must be claimed on an Expenses Claim form

3.3.2 Receipts/tickets should accompany all claims as proof of out of pocket expenditure.

### **3.4 Air Travel**

3.4.1 Where there is a cost benefit for HRA (in terms of total travel costs and any subsistence/accommodation costs avoided), the costs of flights and airport taxes will be reimbursed. This means where there is an option to fly rather than travel by train and the total cost of the flight is less than or at least proportionate to the alternative of train travel together with unavoidable overnight accommodation, then a flight can be used.

3.4.2 HRA Committee Members wishing to travel by air must obtain prior approval from an HRA Manager via the Committee Co-ordinator.

### **3.5 Taxi Fares**

3.5.1 The costs of using a taxi, including a gratuity of up to 10%, may be claimed, but only where its use is essential, or there are no practical public transport alternatives. Reasons for use must be provided. Examples include

- cases of poor mobility or disability
- emergencies
- when carrying heavy luggage, such as suitcases (this does not include laptops or documents)
- if no other public transport is reasonably available
- when travelling early in the morning/late at night where personal safety is perceived to be an issue
- where there are a number of passengers, and the cost is less than public transport, or private discussions need to be held during the journey

3.5.2 If any of the above conditions are not met, claims may be reduced to the equivalent public transport fare. In this case the HRA staff member processing the claim should replace the sum claimed with the cost of public transport that could have been used.

3.5.3 Claims for taxis to and from HRA Skipton House Offices will not normally be met as public transport is readily available, unless essential due to any of the above reasons.

3.5.4 Receipts should be obtained and attached to the claim form.

### **3.6 Car Mileage**

- 3.6.1 HRA encourages the use of public transport instead of cars, on environmental and cost grounds. It is expected that all journeys of distance will normally be by rail.
- 3.6.2 HRA Committee Members should normally only use their cars if public transport is unavailable, impractical, in cases of poor mobility or disability, where public transport is more costly or for very short journeys.
- 3.6.3 All travel by car should be by the most economical (in terms of mileage and expected time) route. Where this is not the shortest route, a note should be made of the reason.
- 3.6.3 HRA Committee Members using their own cars on HRA business will be reimbursed for mileage at rates shown below in table 1. Rates are dependent on car user status.
- 3.6.4 The definitions of car users are as follows:
- **Casual Users** are users who do not usually need to incur business mileage on a **regular** basis. Any user who is not registered as a standard user will be classed as a casual user.
  - **Standard Users** are those users who **travel regularly** (e.g. regular monthly travel to a REC meeting) and need to travel by car because it would be inappropriate to use public transport. It is envisaged that REC members would normally be classed as a Standard user.
- 3.6.5 In order to become a Standard User, the HRA Committee Member must complete an "Application to be considered as an Authorised User" form, available from Finance and Appendix 2 to this policy. Applications will need to be authorised. Forms should be completed and submitted to the HRA Finance Department. The form requires users to confirm that they have checked with their insurance company that they are covered for HRA business.
- 3.6.6 Where an additional cost of insurance is incurred to cover business use of the vehicle, this will be reimbursed on production of evidence of the cost e.g. letter from the insurance company.
- 3.6.7 Once classed as a standard user, the relevant mileage rates will automatically apply to all journeys made by that HRA Committee Member, unless an application is made to change the status.

### 3.6.8 Table 1: Mileage reimbursement rates

<b>MILEAGE ALLOWANCES</b>	
<b><u>Casual User Allowance</u></b>	
Cars	24p per mile
<b><u>Standard User Allowance</u></b>	
Cars	45p per mile
Motor Cycles	24p per mile
<b><u>Passenger Allowances</u></b>	
	5p per mile
<b><u>Pedal Cycles</u></b>	
	20p per mile

3.6.9 Other expenses incurred on journeys such as parking fees, tolls or congestion charges will be reimbursed provided the necessary receipts are attached. However, under no circumstances will parking fines, clamping charges, penalty fees for non payment of congestion charges etc. be reimbursed.

## **4. ACCOMMODATION AND SUBSISTENCE**

### **4.1 Hotels**

- 4.1.1 In general HRA Committee meetings and local training sessions are held at locations that can be accessed on the day of training/meeting, and accommodation costs will not normally be necessary. In cases of poor mobility or disability where members do need to stay overnight, HRA can book accommodation on the individual's behalf.
- 4.1.2 In some circumstances national or externally organised training events may be held at some distance from the HRA Committee Members home or base. In this instance, the Committee Co-ordinator should be notified in advance of the anticipated overnight stay and authorisation to book obtained from a HRA Manager.
- 4.1.3 Where there is currently a system of HRA Committee Co-ordinators booking accommodation for HRA Committee Members, this system should continue. Where hotel bookings are not made by HRA staff, the HRA Committee member can reclaim accommodation costs set out in paragraphs 4.1.4 to 4.1.10 provided prior authorisation has been obtained.
- 4.1.4 When a HRA Committee Member stays overnight in a hotel, guest house, or other commercial accommodation with the authorisation of the HRA Manager, the overnight costs (inclusive of VAT) will be reimbursed as follows:

**Bed and Breakfast                      £55 per night**

Where accommodation is required for genuine business reasons e.g. the cheaper hotels were fully booked, the following maximums (including VAT) will apply:

**Central London                              £140 per night**  
**Outside of London                         £95 per night**

The authority to exceed these limits must be agreed by a HRA Manager, who should subsequently authorise the booking/Expenses Claim form.

- 4.1.5 Where the option of selecting an all-inclusive package from the hotel is required, this will include bed and breakfast, lunch and evening meals, but not alcohol. In this case, the inclusive daily rates will be limited to

**Central London                              £170 per night**  
**Outside London                             £120 per night**

These rates may only be exceeded with the prior authority of a HRA Manager. All other costs must be settled by individual guests on departure. Where the all-inclusive option has been chosen, if a HRA Committee Member decides not to take meals inclusive of the package, no subsistence allowance will be payable for meals taken externally. No other subsistence allowances will be available.

- 4.1.6 Any changes to travel plans should be acted on as soon as possible, to enable the travel and accommodation details to be changed and avoid cancellation fees. The HRA Committee Co-ordinator should be kept informed of any changes.
- 4.1.7 If an individual wishes to make their own arrangements for accommodation, then an allowance of £25 per night is payable and can be claimed on the attached form together with an explanation. This includes an allowance for meals. No receipts will be required and the payment is not taxable.
- 4.1.8 Incidental expenses such as mini-bars, private telephone calls and newspapers will not be paid by the HRA and must be settled by the individual directly with the hotel, at the end of their stay. Business telephone calls may be reclaimed on an Expenses Claim form.
- 4.1.9 Unless you have been informed that the hotel is supplying an all-inclusive package, meals other than breakfast should be settled by the individual during their stay and reclaimed on an Expenses Claim form by attaching receipts. Payments will be made up to the subsistence limits shown in Table 2, section 4.2.3
- 4.1.10 Where a HRA Committee Member needs to attend an early morning meeting/training event, the need for a hotel the night before should be decided by comparing the practicalities and costs of travelling the night before with travel that morning. HRA Committee Members should work on the basis that if they need to leave their home prior to 7am on the morning of the event and/or travel over 4 hours to get to the HRA event on time - overnight accommodation the night before is permitted. Suggested

guidance is that overnight accommodation is permitted if the length of time away from home exceeds 12 hours (journey and attendance at course time).

## 4.2 Subsistence Allowances

4.2.1 Subsistence allowances are intended to reimburse for the necessary additional costs incurred as a result of being away from home. They are not intended to cover the full cost of meals.

4.2.2 Maximum allowances are paid to HRA Committee Members who are absent from home *or place of work* for more than 5 hours **and where appropriate refreshments have not been provided.**

4.2.3 Table 2: Maximum daily subsistence allowances

Period of Absence	Allowance
over 5 hours	£5
over 10 hours	£15
24 hour period	£25
Overnight stay incurred other than in commercial accommodation	£25

4.2.4 Only one allowance is payable for each day away from home and includes any personal incidental costs.

For Example:

If a HRA Committee Member is away from home on HRA business from 8 a.m. on Tuesday until 9 p.m. on Wednesday, they would be entitled to the following allowances:

Tuesday : an allowance of up to £25, as an overnight stay is required

Wednesday: an allowance of up to £15.

Hotel bed and breakfast would also be payable, up to a limit of £140 in London and £95 outside of London.

4.2.4 Subsistence allowances should be claimed on an HRA Expenses Claim Form. Periods of absence should be specified in the claim *and receipts are required.*

**4.2.5 Under no circumstances will alcohol costs be reimbursed.**

4.2.6 Where a receipt is not available or lost the HRA staff member authorising the claim should initial the individual amount to show acceptance.

4.2.7 Where HRA Committee Members have opted for an all inclusive package from the hotel, subsistence allowances will not be paid.

4.2.8 Where it is appropriate for a single HRA Committee Member to pay for a group meal, the total amount paid should not exceed the total subsistence allowances of all the persons attending the meal. The total meal cost should be reclaimed on an Expenses Claim Form, and a receipt must be attached. The Claim Form should detail the names of all persons at the meal.

## 5 LOSS OF EARNINGS

5.1 Where attendance at a HRA Committee Meeting or an HRA approved training event leads to a loss of earnings for that HRA Committee Member, a claim is allowed up to a maximum allowance of £305.

5.2 Evidence of the loss must be provided. Evidence will include a copy of the invoice showing the amount paid for the required cover on the date the cover was needed.

5.3 Loss of earnings includes payment for locum cover up to a maximum of £305 per day and evidence of the cost of cover must be provided with a copy of the invoice showing the amount paid for the cover provided and the date of provision.

Loss of earnings does not include claims for internal cover arrangements.

5.4. Where the locum cover is provided to a GP, the GP practice must pay for it. The GP practice should raise an invoice to HRA up to a maximum of £305. They must:

1. Include a unique invoice number and VAT number where applicable.
2. State HRA GP Locum on the invoice
3. Include the name of the GP HRA Committee Member on the invoice and the date the locum cover was provided and the reason e.g. HRA Committee Meeting or HRA Training session.
4. Attach a copy of the invoice they have paid to the GP Locum.

## 6 CARER'S ALLOWANCE

6.1 A carer's allowance shall be paid where a HRA Committee Member has necessarily incurred expenditure for the care of children or a dependent relative or HRA Committee Member whilst undertaking HRA business. This allowance shall cover actual costs incurred (**receipts must be provided**) up to the following hourly limits:

Childcare	Hourly limit	Indicative Daily limit
Childcare	£6.50 per hour (£8.50 Central London)	£45
Dependent Relative care or Carer's allowance	£16 per hour	

## 7 OTHER EXPENSES

- 7.1 Goods and services on behalf of HRA should not normally be purchased by an individual.
- 7.2 Where a REC member has had to make an HRA business call on their private telephone, an itemised telephone bill should be submitted with the expense claim form.
- 7.3 Where minor, low cost items (limit of £10) of an incidental business nature have been purchased, reimbursement should be claimed on an Expenses Claim form. All receipts should be supplied. Claims for expenditure in excess of £10 should be discussed with the HRA Committee Coordinator in the first instance in accordance with paragraph 1.3
- 7.4 Should an HRA Committee Member be formally requested by the HRA to undertake additional duties on its behalf, backfill may be paid through their employer, or, alternatively a participation fee may be paid in accordance with the HRA policy "Reimbursement of professional participation in HRA activities". Arrangements for payment must be approved in advance of undertaking such duties by either the Director of Finance or the Head of Operations.
- 7.5 The HRA will pay for professional registration fees for members who have retired from their professional role, but where the HRA has agreed that it wishes them to retain their registration in order to act as professional members on a HRA Committee. Arrangements for payment must be approved by a HRA Manager.

**8 REVIEW**

- 8.1 This policy should be reviewed at least bi annually

**Document Control**

**Change Record**

Version Status	Date of Change	Reason for Change
V2		
V2.1	2012/07/05	Minor format changes- addition of document control tables and removal of NPSA references and address.

### Reviewers

Name	Position	Version Reviewed
SMG 4 Jan 2012		V2
HRA Board 11 Jan 2012		V2
Debbie Corrigan	Acting Director of Finance	V2.1

### Distribution of Approved Versions

Where Distributed	By Who	Version Released	Date
HRA website		V2 Final	Published with HRA Board Papers 11 Jan 2012
HRA extranet		V2 Final	Published January 2012
HRA extranet		V2.1 Final	Published 5 <sup>th</sup> July 2012