



Policy:

HR 030 - Employee Expenses Reimbursement

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Policy Owner	Director of Human Resources
Policy Author	Head of people Systems

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Summary of policy

The fundamental and overriding principle of this policy is to ensure best value for money for the Trust. This not only encompasses financial considerations but also those of staff time, safety, health and wellbeing.

Target audience	All staff
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Keywords	expenses, car, travel, reimbursement, parking, taxis, air travel, hotels, claim, passengers, mileage, approvers, electronic, form
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Storage

This is Version 4 and is stored and available through the SHSC Intranet/Internet. This version supersedes the previous Version 3. Any copies of the previous policy held separately should be destroyed and replaced with this version.

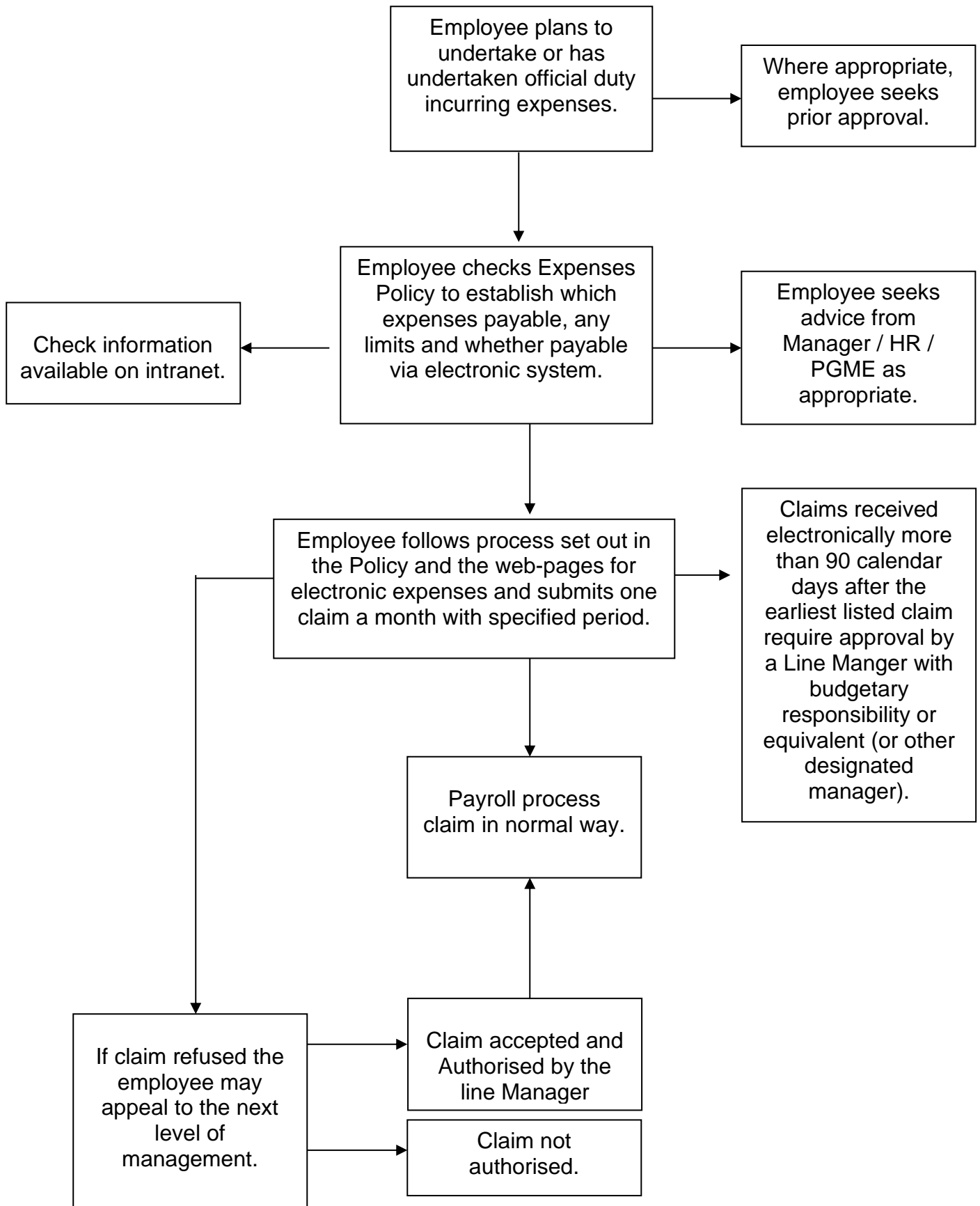
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Version Control and Amendment Log

Version No.	Type of Change	Date	Description of change(s)
1.0	New draft policy created, consulted on and issued.	October 2019	New policy commissioned by EDG on approval of a Case for Need.
2.0	Review, consultation, approval, ratification and issue.	2022 to March 2024	<p>Policy reviewed and consultation undertaken with HR colleagues, Joint Policy Group (Staff Side). Comments from Counter Fraud and Finance also incorporated following Policy Governance Group in March 2024.</p> <p>Changes made to the following sections as a result of consultation -</p> <ul style="list-style-type: none"> • Section 1 – Introduction. Added a paragraph relating to environmentally friendly alternatives. • Clarity added to section 6.4 applying to junior doctors. • Minimal changes elsewhere in the document. • Amendment from Counter Fraud as per May PGG. Updated/added fraud references where required. • Amendment from Finance as per May PGG. Under section 7.8 added confirmation that parking fines are not payable by the Trust. • As per March PGG. Additional paragraph to section 2 ‘Scope’ relating to staff who have honorary contracts with the Trust.
4.0	Review Current Policy, Consultation, Approval	2024 to March 2026	<ul style="list-style-type: none"> • Inclusion of volunteers Policy Reference • Taxi Usage update section 7.0 • Minimal changes to Policy

Flowchart



1. Introduction

The underlying principle of this policy is to ensure that necessarily incurred business expenses are reimbursed and represent best value for money for the Trust, while recognising the Trust's responsibilities for the care of service users and safety of staff.

It is also to ensure that employees and managers are clear on the process for requesting approval for reasonable expenses incurred arising as a result of official duties associated with Trust business. Payment rates are generally those determined by national terms & conditions of service depending on the staff group concerned.

All employees are responsible for ensuring that claims are only submitted where absolutely necessary. In particular, the most economic method of transport and accommodation should be chosen. The general principle where mileage claims are concerned will be by reference to the shortest route available as automatically calculated by the electronic expenses system on a postcode to postcode basis.

It is estimated that 17% of NHS carbon emissions are linked to patient and staff travel. Managers and staff should actively review in team meetings the necessity of travel by car (or plane, where appropriate) and the scope for reducing such travel or using more environmentally friendly alternatives.

2. Scope

This policy will apply to all staff employed by the Trust and supersedes any locally determined expense payment agreements except where any special local arrangements have been approved by the Trust through the appropriate governance process (for example, the arrangements for paying mileage to staff where it has been approved that they can convey clients as passengers.)

Separate contractual arrangements may be in place for different staff groups which may result in differing entitlements and rates dependent on job role, for example, Medical & Dental Terms & Conditions of Service. Where there are different entitlements then this will be recognised.

Staff who are part of the Trust's Bank Workforce and incur expenses as a result are covered by this policy. The authorising manager will be from the team/directorate where their expenses were incurred and the individual will need to be provided with the details of the relevant manager (drawn from the approved list) so that they can complete the form. Where there are issues with accessing the electronic form this should be raised initially with the line manager for the shift involved.

Staff seconded to the Trust and who are employed by the seconding body will use the forms of their employer e.g. seconded social workers will use the Sheffield City Council forms and procedures.

Staff who have honorary contracts with the Trust would be covered by this policy in respect of their duties carried out for the Trust unless agreed otherwise. The specific arrangements would relate to the job role in question e.g. honorary consultants substantively employed by a University would be subject to the arrangements applying to medical and dental staff.

The Trust will reimburse all reasonable expenses incurred by volunteers and Governors in relation to their work for SHSC. Reasonable expenses will normally include local travel costs. Travel to and from the Volunteers base will be reimbursed up to the value of a bus service one-
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day saver pass. The volunteer must provide receipts to have their travel costs reimbursed. The monies will come from the service within which they are volunteering.

Nothing in this policy prevents the use of the standard Trust ordering and requisition process for pre-approved public transport costs (e.g. rail tickets), conference or training course costs.

3. Purpose

The fundamental and overriding principle of this policy is to ensure best value for money for the Trust. This not only encompasses financial considerations but also those of staff time, safety, health and wellbeing. In addition, implementation of this policy aims to:-

- Confirm responsibilities
- Provide clarity on the rates applicable for reimbursement
- Incorporate the use of the electronic Expenses system
- Enable robust mechanisms for ongoing monitoring and audit of expenditure
- Recognise the Trust's commitment to 'Be Green' initiatives and sustainable travel.

Specifically, this policy relates to:-

1. Travel expenses
2. Subsistence expenses, i.e. accommodation and meals
3. Interview expenses

The electronic Expenses system will be used to claim and process all expenses; however, this policy does not cover the rules for applying for time off and/or expenses associated with those areas listed below; therefore, reference should also be made to the following documents and arrangements:

- Study leave (Medical Staff):
Contact your Clinical Director for senior medical staff and Post Graduate Medical Education for junior doctor training grades.
- Study Leave for non-Medical Staff - Study Leave Policy
- Lease Car Eligibility Criteria (contact Payroll)
- Mobile Communication Devices Policy
- Relocation expenses - Relocation Policy
- Location Flexibility Agreement

If an employee believes that they will not have reasonable access to this electronic system, this issue needs to be raised with their line manager in order to report to their Service Director for discussion of putting in place the appropriate technology or alternative arrangements.

4. Definitions

a. Approvers

These are managers authorised to process employee claims under this policy as recognised by the central authorised signatory list held by the Finance Department. In some cases (e.g. junior doctors working at another Trust) approvers will be "external users" as determined by the Post-Graduate Medical Education Department.

b. Senior Manager

This is the manager identified as being able to approve a late claim as set out in Section 5.2d. This will generally be the Service Director for the Directorate which engages the member of staff unless specified otherwise by the Executive Director.

c. Pre-approved Expenses

These are claims which the approver has specified in writing to the employee that approval has been made. Approvers still need to check on a regular basis (at least every quarter) that claims are consistent with the pre-approved authorisation.

d. Location

The Trust has several sites and also works into various locations within the community and at partner organisations etc. A venue is a location which someone attends as part of their responsibilities at work.

5. Detail of the policy

The broad overview of this policy is as described in the introduction.

6. Duties

6.1 Claimants

a. The purpose of reimbursing expenses is to compensate employees for being out of pocket by way of using their own transport or public transport, or paying for their own accommodation as a result of official Trust business. Employees have a personal responsibility to the Trust as their employer, the NHS and the general public to use public funds wisely. ***The key message is reimbursement not reward*** and employees should not spend more than is necessary with regards to upper limits.

b. All claims must be submitted via the **electronic Expenses system** which will automatically be sent via email to the designated authorised signatory known as the 'Approver'. The electronic Expenses system can be accessed here www.sel-expenses.com.

c. All employees must obtain prior approval of non-routine or one-off expenses in advance of confirming/booking transport/accommodation and this should be documented. Failure by an employee to seek prior approval may result in managers declining claims in full or part. This is particularly noteworthy where non-mandatory training or study leave is concerned.

d. Claimants have a responsibility to make reasonable attempts to source the cheapest available options for transport and subsistence.

e. Claims can be completed as expenses are incurred over the claim period and will be submitted electronically. Claimants can only submit one claim per calendar month.

f. Pre-approved expense claims should be submitted as soon as possible for the particular claim period and within **28 calendar days** of the last day they were incurred. Claims will require receipting where necessary. 'Approvers' should check and authorise claims on a regular basis to ensure that they have been necessarily incurred, that the employee sought advance authorisation (if appropriate) and that they are approved for submission to Payroll Services **within a further 28 calendar days** of the date the employee submitted the claim. These are maximum deadlines but employees should ensure that claims are submitted as soon as possible.

g. Where travel expenses by privately owned vehicles are concerned, it is the responsibility of each employee who is approved to use their vehicle whilst on Trust business to ensure the following:

- that the vehicle is maintained in a legally roadworthy condition
- that all the relevant licensing documentation is valid
- that they possess full third-party business insurance

The employee must inform their manager if there is a change of status to the above.

h. The electronic Expenses system has the facility to monitor this documentation and the Trust also reserves the right to request the above documentation from an approved vehicle user at any time during the use of their vehicle for business mileage.

i. Should any employee unreasonably refuse to present necessary documentation then this may require the Trust to investigate using the Disciplinary Policy. The Trust may also consider reclaiming any mileage expenses paid for any periods of non-compliance with the relevant documentation standards.

6.2 'Approvers', Line Managers & Authorised Signatories

a. 'Approvers' authorised to process employee claims will be determined by the Trust and will be recognised on the central authorised signatory list held within the Finance Department. This will comply with the Trust Standing Orders, Standing Financial Instructions and Delegation of Powers.

b. Managers will ensure that the principle of best value for money for the Trust is applied and may suggest alternatives to employee requests where appropriate and within established terms & conditions of service. Where more than one employee is required to attend business occurring on the same matter/event, every effort should be made to encourage car-sharing, group discounts, etc.

c. 'Approvers' of expenses have the right to question claims (particularly those for meals/refreshments) if they legitimately believe that their employee has been unreasonable. Should this occur then an employee has the right to appeal under this policy against this to the next level of manager not involved. This will be the final stage.

d. Late submission/approval of expense claims impacts negatively on budget planning, recharge arrangements and end of year processes. Claims received electronically by Payroll Services **more than 90 calendar days after the earliest listed claim item** may not be approved unless there are exceptional circumstances as approved by the relevant Senior

Manager (e.g. Service Director or equivalent or other designated manager). This applies to elements of the total claim that are over 90 days old. Claims submitted outside of these timescales will be automatically flagged by the electronic Expenses system.

e. Where costs are to be recharged to other organisations, Budget Managers/holders will be responsible for ensuring that the Finance Department is informed.

6.3 Payroll Services

Payroll Officers are responsible for ensuring that electronic claims submitted by 'Approvers' are processed in a timely manner and for providing advice & guidance on use of the electronic Expenses system.

6.4 Human Resources/Post Graduate Medical Education

a. Human Resources will ensure that accurate and consistent advice on the application of this policy is provided to Trust Managers and employees. Changes to national terms & conditions of service, legislation, contractual arrangements or local practice will be incorporated into this policy and communicated to employees. Queries relating to junior doctors will be managed by the Post Graduate Medical Education team.

b. Allegations relating to fraud will be immediately notified to the Local Counter Fraud Specialist and a full investigation may be undertaken where necessary in accordance with the Trust's Counter Fraud, Bribery and Corruption Policy.

6.5 Finance Department (including Local Counter Fraud Specialist)

a. The Finance Department will ensure that departments have established Schemes of Delegation/'Approver' lists and assist Budget Managers/holders in monitoring of expenses via suitable coding systems.

b. The Local Counter Fraud Specialist is responsible for investigating allegations of fraud relating to the deliberate falsification of expense claims. Where necessary, criminal investigations will be undertaken in compliance with the Trust's Counter Fraud, Bribery and Corruption Policy which may result in prosecution and civil recovery proceedings.

7. Procedure

7.1 General Conditions

a. Claimants and authorising managers ('Approvers') must make every effort to ensure best value for money for the Trust.

b. The general principle is that employees will be reimbursed the mileage travelled by the shortest route on a 'postcode to postcode' basis.

It is recognised, however, that the shortest route or use of public transport are not necessarily in the Trust's best interests in terms of effective use of an employee's time. Therefore, if an employee considers it necessary (in the interest of the service) to travel a longer distance by car, i.e. to avoid major road closures/traffic congestion, or in response to an emergency call out this will generally be approved. Mileage in excess of 'postcode to postcode' must be

justified. (This is the full postcode e.g. S10 3TH and mileage is calculated from the centre of the full postcode). These are referred to as Detour Miles.

Approvers are required to monitor and challenge detour mileage claims and may decline payment of detour mileage where it cannot be justified.

c. Accommodation. Where, in the course of their duties, an employee will require overnight accommodation this should be booked in advance via the Supplies Department. Only where this is not possible should the employee pay for the accommodation themselves and then seek reimbursement via an Expenses Claim. If an Expenses claim is made for overnight accommodation then this should be within the maximum limits. Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the employee's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the Trust. The employee must be able to demonstrate that they have made arrangements to book accommodation without unreasonable delay.

d. Managers and staff must consider all reasonable alternatives before approving non-routine journeys and reach an appropriate agreement within the limits set out in the relevant terms & conditions for each staff group. For example, which form of transport should be used and, if going by car, whether car-sharing is appropriate.

e. Approximate mileage costs, public transport ticket fares and/or information on more than one choice of accommodation may be requested by line managers/'Approvers' before expenses are approved/incurred.

f. In terms of the mode of transport/subsistence rates, the default position is that the cheapest option will be chosen with due regard for 6.1 (b) and (c) above.

g. Managers do not have discretion to exceed payment rates under terms & conditions of service/specified local agreements with the exception of the scenario in paragraph 6.1 (b) and (c) above.

h. Claims must be submitted via the **electronic Expenses system** which is compatible with all terms & conditions.

i. All employees have a responsibility to prevent fraud and protect NHS resources. All suspected NHS fraud involving should be reported in accordance with the Trust's Counter Fraud, Bribery and Corruption Policy to either:

- The Local Counter Fraud Specialist
- The Director of Finance
- The NHS Counter Fraud Authority (0800 028 40 60)

j. All employees should carefully consider options that support sustainable travel. This includes; car sharing, cycling and appropriate scheduling of meetings/venues to avoid the need for unnecessary travelling (e.g. conference call facilities).

7.2 Payment Rates

The Trust will apply payment rates as set out in the appropriate national terms & conditions of Service.

Payment rates are available below:

[Mileage allowances FAQs | NHS Employers](#)

7.3 Travel between locations

The Trust comprises several sites across the city. Employees are expected to schedule their time effectively when arranging appointments/visits meetings, clinics etc to reduce time spent on such travel.

7.4 Travel Expenses (Mileage rates)

Actual expense rates can be accessed via the links in this policy and are not listed here due to different terms & conditions applying to each staff group.

Employees likely to travel in excess of 3,500 miles per annum may consider whether they would be eligible to apply for a lease car and the procedure and associated guidance can be found by contacting Payroll Services who can also provide further information.

Expenses incurred and allowances payable in respect of public transport, use of a bicycle or use of taxis are covered separately below.

Non-Medical & Dental employees who have a designated base (or a designated satellite base) will be paid the 'standard rate' or 'reserve rate' rate where appropriate, deducting the usual home to base (satellite base) mileage (with the exception of mileage associated with out of hours work, i.e. on-call).

This policy does not affect the current choice of base for the purposes of mileage calculation and it should be the designated base or designated satellite base as appropriate taking into account the location which best reflects their normal journeys to base.

Medical & Dental employees who incur additional mileage to & from work as result of a change in base as part of their training rotation shall be entitled to claim the overall excess mileage only. This will be paid at the 'standard rate' or 'public transport rate' based on the shortest distance between home & destination as appropriate. Refer to Consultants (England) 2003 t&c Schedule 21 or NHS Medical & Dental Staff (England) 2002 t&c paragraphs 275-315 or, as appropriate to the particular contract, Schedule 11 paragraphs 31-33 of the 2016 national terms for junior doctors.

Junior Doctors working on rotations that involve travel to other NHS bases shall be paid at 'public transport rate' or, as appropriate to the particular contract, the "reserve rate" where it is deemed reasonable by the Trust to travel by public transport.

Employees who are based at home for mileage purposes shall be paid the rate as appropriate for all journeys by the most direct route from their home to all places necessarily visited on duty and back to their home.

Where an employee travels to a destination of less or equal distance to their usual place of work on Trust business, i.e. incurring no excess expense, no claim can be made for expenses. Where it is not reasonable for the employee to travel by their usual mode of transport (e.g. public transport or bicycle) excess expense may be claimed.

7.5 Use of Public Transport

Wherever possible, employees should make every effort to book journeys as far as possible in advance of the journey/accommodation required. Cheaper fares are often available by advance booking.

(Where an employee takes responsibility and uses their initiative by booking their own travel/accommodation arrangements resulting in comparable discounts to 'on the day' travel an advance of salary (equivalent to out of pocket expenses) may be available. However, for audit and statutory purposes, the claim will still need to be submitted via the electronic Expenses system to be offset against any advance of salary.

7.6 Cancellation or non-attendance at pre-arranged events

Where an employee has failed to attend a meeting/event/conference/official business engagement etc for which expenses have been paid to the employee by the Trust then any reasonable elements will be repaid to the Trust via the overpayment process e.g. a sum has been provided in advance for payment of a ticket that has not yet been spent on the fare. Where expenditure has been undertaken (e.g. because the relevant tickets have been purchased) then these will only be recovered as an overpayment where there is not a legitimate reason for the non-attendance. Examples of legitimate reasons are: certified sickness absence reported in line with Trust policy, maternity leave, special leave or cancellation of a pre-approved journey/event for other reasons considered as acceptable by the Trust. Where there is not a legitimate reason for non-attendance then this will be classed as a serious breach of discipline and investigated under the Disciplinary Policy.

7.7 Receipts

All receipts, tickets should be scanned electronically to be uploaded onto the electronic Expenses system and included as part of a claim as evidence of expenditure. These should also be retained by the claimant or held locally at departmental level for internal audit purposes (up to 3 years). The Trust reserves the right to refuse payment of expenses where receipts could have been reasonably obtained. Where non-receipted expenses are approved, these may be subject to different tax liabilities. Further information on receipting can be accessed in the electronic Expenses system guidance.

Where it is not practicable to scan receipts as the appropriate technology is not available then this should be discussed with the line manager in advance and appropriate alternative arrangements made e.g., the line manager sends an email acknowledging the receipts which have been shown to them and places the receipts and a copy of the email on the employees personal file.

7.8 Parking Fees

Employees using their private motor vehicles on an official journey approved in advance will be refunded reasonable parking expenses, charges for tolls and congestion charges necessarily incurred. For the avoidance of doubt, parking fines are not financially supported by the Trust.

7.9 First Class Travel

- a. Unless a member of staff can provide evidence to show they have an express contractual condition that they are entitled to first class travel, it will not be reimbursed.
- b. Many trains are equipped with tables/power points to allow use of laptops or smart phones without the need for first class travel. This equipment can be charged up in advance and table seats can be reserved. Where access to internet is essential for business purposes carried out during a train journey, the cost of reserving this service will be reimbursed.
- c. If an employee can show evidence that the first class rate is cheaper than a standard rate fare then this may be reimbursed subject to management approval.

7.10 Use of Private Transport (Taxis)

Payment for use of taxis by Staff may only be authorised in one or more of the following scenarios:

- Movement of heavy and/or expensive equipment where a private vehicle or pool car is unavailable.
- Risk to personal safety or Trust property, i.e. late evening travel.
- Unavoidable time constraints due to transport links or severe interruption to transport infrastructure.
- Where several people share a taxi resulting in an overall saving compared to other public or personal transport modes.
- Where an employee is required to provide an out of hours service such as standby or on-call but a private vehicle, pool vehicle or public transport is not available.

Where possible, the Trust's contract taxi firm should be used for local usage.

7.11 Use of Bicycles

Employees using a bicycle for the purpose of travel on official work business may claim an allowance as detailed in the payment rates. It is for 'Approvers' to determine whether this option is appropriate.

7.12 Air Travel

Where it is exceptionally deemed in the interests of the service or a necessity for travel to be undertaken by air, tickets will be reimbursed at economy rate. Payment for use of air travel may only be authorised in one or more of the following scenarios:-

- Where significantly competitive air fares are available
- Where other travel options are highly limited
- Where the benefit of reduced subsistence rates, i.e. overnight hotel accommodation outweighs other travel allowances

7.13 Subsistence (Accommodation/Meal) Allowances

The purpose of subsistence allowances is to reimburse employees for the extra costs of meals, accommodation and reasonable out of pocket/incidental expenses arising as a result of official duties away from home. Business expenses which may arise such as the cost of an official telephone call may be reimbursed with proof of expenditure.

Actual reimbursement rates can be accessed via the links in the policy.

7.14 Short overnight stays in hotels, guesthouses and commercial accommodation

Where, in the course of their duties, an employee will require overnight accommodation this should be booked in advance via the Supplies Department. Only where this is not possible should the employee pay for the accommodation themselves and then seek reimbursement via an Expenses Claim.

With the agreement of the Trust, the overnight costs will be reimbursed in line with established locally determined or national terms & conditions as follows:

- the actual, receipted cost of bed and breakfast, up to the normal maximum limit set out plus,
- a meals allowance to cover the cost of a main evening meal and one other daytime meal.

7.15 Night allowances

Actual receipted cost of bed and breakfast, up to a maximum upper limit will be reimbursed in line with established locally determined or national terms & conditions.

Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the employee's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the Trust; however, this is on the basis that the employee made arrangements to book accommodation within an appropriate advance period where practicable.

Stay in non-commercial accommodation, i.e. with friends or relatives may be claimed at a set maximum rate and will not require receipts. No separate meals allowance can be claimed. See links to actual rates.

7.16 Meals allowances

- a. Meals allowances may only be claimed where they are not provided free of charge or included in an event fee, i.e. conferences/study days.
- b. The cost of alcoholic drinks is not reimbursable. In addition, gratuity/tips are not refundable.
- c. Receipts for meals should be itemised and only reasonable expenses should be approved. Managers must use their judgement on what is deemed reasonable and employees should be challenged on any claims that are believed to be as excessive. Focus is upon **reimbursement not reward** and the proper use of NHS resources.

7.17 Interview Expenses

Unless an employee has a specific and explicit term in their Contract of Employment, i.e. some classes of Medical & Dental staff, then the following will apply:

- Under normal circumstances, the Trust will not reimburse expenses for travel to or from site and/or overnight accommodation to either external or internal candidates to come to the Trust as part of a recruitment selection process.
- There may be exceptional cases where significant recruitment and retention issues require discretion. Any payments must be requested in advance of the interview date by the candidate and approval will require authorisation from the Budget Manager/Holder.
- Where an interview is offered for an internal job opportunity (i.e. remaining in employment with the Trust) reasonable paid time off will be granted with permission from the line manager if the needs of the service allow. As much notice as possible should be given and a short notice request may not be approved.
- Where an interview is offered for an external interview (i.e. not within the employment of the Trust) time off for interview will not be granted as paid time off; therefore, it must be taken as annual leave, lieu time, unpaid leave or other flexible working arrangement. Where the job hunting is in the context of the seeking alternative employment reasonable time off with pay would apply under the Redundancy Policy. HR should be contacted for further advice.
- Other exceptions may also be considered, for example with secondment opportunities that are also in the interests of the Trust. As much notice as possible must be given and a short notice request may not be approved.
- Where interviews are in connection with Junior Doctor training, it is recognised that recruitment is carried out according to national timetables over which Junior Doctors have no control. On this basis, Directorates will need to adjust working arrangements and rotas to accommodate such recruitment rounds on a case by case basis. Further advice may be obtained from the Post Graduate Medical Education Department.
- Appointed candidates will claim via the electronic Expenses system once they have commenced in employment whereas unsuccessful candidates will have their expenses processed via the Finance Department.

7.18 Other incidental expenses

Other reasonable costs associated with Trust business away from the workplace such as postage, photocopying, etc. may be reimbursed as appropriate.

7.19 Internal Audit

The Finance Department will undertake regular analysis of expenditure and determine internal audit mechanisms.

8. Development, consultation and approval

The following individuals/groups were involved in developing and approving this policy –

VERSION 4

Policy reviewed and consultation undertaken with HR colleagues, Joint Policy Group (Staff Side). Comments from Counter Fraud and Finance also incorporated following Policy Governance Group in April 2026.

- Head of People Systems, March 2024
- Consultation with Staff Side - verified by the Joint Policy Group on April 20224 and noted at the Joint Consultative Forum [March 2024].
- Policy Governance Group were provided with the policy in March 2024. Comments were received from Counter Fraud and Finance.

The policy review date is 31st March 2024.

The Equality Impact Assessment will be undertaken and stored separately in conjunction with Corporate Governance and the Head of Equality and Inclusion.

9. Audit, monitoring and review

Monitoring Compliance Template						
Minimum Requirement	Process for Monitoring	Responsible Individual/ group/committee	Frequency of Monitoring	Review of Results process (e.g. who does this?)	Responsible Individual/group/ committee for action plan development	Responsible Individual/group/ committee for action plan monitoring and implementation
Financial analysis	Audit	Part of ongoing audit / efficiency programme	Every 4 years or annually as dictated by the efficiency programme	Finance Audit Committee Joint Consultative Forum	Finance Audit Committee Joint Consultative Forum	Finance Audit Committee Joint Consultative Forum

VERSION 4 - The policy review date is 31st March 2026.

Financial analysis as part of ongoing audit / efficiency programme.

The Policy will be reviewed in consultation by the Joint Consultative Forum every 4 years. Exceptionally, a request for a review of the Policy can be made at any time by either Management or Staff Side where it can be shown that the needs of either the Trust or its employees are not being met.

10. Implementation plan

VERSION 3

Action / Task	Responsible Person	Deadline	Progress update
Upload new policy onto intranet and internet and remove and archive the old policy, version 3.	Corporate Governance to arrange this via the Communications Team	30/04/2024	September 2026
All staff communication in Connect.			

11. Dissemination, storage and archiving (version control)

Version	Date on website (intranet and internet)	Date of entry in Connect (all staff communication)	Any other promotion/ dissemination (include dates)
1	March 2015	N/A	N/A
2	September 2019	September 2019	N/A
3	October 2021	October 2021	
4	May 2024	May 2024	

This is Version 4 and is stored and available through the SHSC Intranet/Internet.
This version supersedes the previous Version 3 issued October 2019.

All versions of HR policies are stored on the HR Shared Drive by the policy author and the PA to the Director of Human Resources.

Word copies of final versions of policies can be obtained from Policy Governance via the PA to the Director of Human Resources.

12. Training and other resource implications

No specific training is required for this policy.
General Trust-wide communication issued in Connect.

Version 1 – the initial roll-out of eExpenses included -
- Link to electronic Expenses system implementation.
- Directorate awareness information required to have a good working knowledge of the document and electronic Expenses system.

13. Links to other policies, standards, references, legislation (associated documents) and national guidance

Associated Documentation:

Standing Orders, Standing Financial Instructions and Delegation of Powers
NHS Terms & Conditions of Service Handbook (as amended)
Contracts of Employment
Study Leave Policy and Procedures
Disciplinary Policy
Grievance and Dispute Policy and Procedure
Mobile Communication Devices Policy
Relocation Policy
Counter Fraud, Bribery and Corruption Policy
Location Flexibility Agreement

External Documentation

NHS Employers – Review of mileage payments by NHS Staff Council wef 1.7.13
Consultants (England) 2003 Terms and Conditions
NHS Medical and Dental Staff (England) 2003 Terms and Conditions
National Terms and Conditions for Junior Doctors 2016

Legal Framework

HMRC legislation
Equal Pay Act

14. Contact details

For more information please contact:-

Payroll (eExpenses) 457expensesadmin@sth.nhs.uk	0114 30 52220
Workforce Information	0114 22 63301
Post Graduate Medical Education	0114 27 18900
Finance Department	0114 27 16781
Local Counter Fraud Specialist	01709 428702