

Expenses Policy

Policy reference – HR016

SUMMARY	The purpose of this policy is to provide a single framework for claiming expenses incurred through business activities with particular reference to travel costs and subsistence.
AUTHOR	Human Resources
VERSION	3.0 FINAL
EFFECTIVE DATE	July 2018
APPLIES TO	All employees of the CCG
APPROVAL COMMITTEE	CCG Remuneration Committee
REVIEW DATE	July 2021

This policy has been aligned to Greater Huddersfield and North Kirklees CCG's in light of shared staff working across the CCG's.

THIS POLICY HAS BEEN SUBJECT TO AN EQUALITY IMPACT ASSESSMENT

VERSION CONTROL SHEET

Version	Date	Author	Status/Approval Body	Circulation
0.1	Sept 2013	Kelly Brook	Draft	To share with SMT for comments
0.2	18.11.2013	Kelly Brook	Draft	Updated following comments from SMT
0.3	14.04.2014	Kelly Brook	Draft	Equality impact assessment updated to incorporate new template
0.4	05.06.2014	Vera Savarani	Draft	Agreed amendments incorporated from SPF meeting 12/5/2014. Reference made to Section 17 Agenda for Change (section 2.6) to ensure that any changes to agreed rates are automatically reflected in the policy.
1.0	17/07/14	Lorna Lester	Final	Amended in line with feedback from Rem Com 26 June 2014
1.1	Dec 2016	Rebekah Drury	Draft	Minor changes as part of policy review
2.0	March 2017	Rebekah Drury	Final	Approved by Remuneration Committee
2.1	12.03.2018	Tazeem Hanif	Draft	Revised policy aligned to GH/NK CCG's submitted to SMT for comment – policy approved.
2.2	25.04.2018	Tazeem Hanif	Draft	Policy agreed electronically by Trade Unions at the Social Partnership Forum
3.0	19.07.2018	Tazeem Hanif	Final	Policy approved by the Remuneration Committee, in line with the electronic policy approval process.

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1. POLICY STATEMENT

- 1.1 The purpose of this policy is to provide a single framework for claiming expenses, ensuring a consistent and efficient approach is taken across the organisation when dealing with expenses incurred through business activities with particular reference to travel costs and subsistence.
- 1.2 This policy provides guidance to all employees and line managers on the process and procedure which should be followed in regard to reimbursement of expenses incurred in order for an individual to perform their duties.

2. PRINCIPLES

- 2.1 As is the nature of the work undertaken by the Clinical Commissioning Group (CCG), employees may be required, with the agreement of their Head of Service, to make journeys as an integral part of their daily duties for which expenses incurred should be reimbursed. As such all expense claims should be submitted in line with this policy and must be authorised by a Head of Service or the individuals line manager with budget authorisation.
- 2.2. Employees are able to claim for expenses under the following headings:
 - Reimbursement of travel costs
 - Subsistence allowance
- 2.3 Employees are encouraged to submit their claims on a monthly basis. Unless there are exceptional circumstances, claims over three months old will not be reimbursed.
- 2.4 Employees need to have clarity regarding their contractual base in order to accurately submit claims for travel costs. If employees have any queries about their contractual base, they should refer to their contract of employment, or subsequent official letters regarding contractual base.
- 2.5 If as part of their employment with the CCG, employees are required to carry out work for organisations other than the CCG, they are entitled to claim travel expenses associated with carrying out these duties. Subsistence cannot be claimed when employees are carrying out work on behalf of the CCG they are employed by at the premises (of another organisation) or CCG.
- 2.6 The CCGs Expenses Policy should be read in conjunction with the NHS Agenda for Change NHS Terms and Conditions of Service Handbook, in addition to any referenced annexes. The Agenda for Change NHS Terms and Conditions of Service Handbook can be found on the NHS Employers website. www.nhsemployers.org.

3. SCOPE

- 3.1 This policy applies to all employees of the CCG who must comply with the arrangements set out in this policy. This policy does not cover the expenses incurred by the CCG's Governing Body representatives and Lay Members as these are detailed within the CCG's Governing Body Expenses Policy.

4. RESPONSIBILITY

4.1. Good working relations are vital for the CCG to operate successfully and provide services. There is a joint responsibility for management, Trade Unions and employees to accept the responsibility of working together on issues in good faith and with the shared intention of facilitating good working relations.

4.2. Employees

The key responsibilities for employees include:

- That they have read and understand the policy, seeking advice from their line manager where required;
- That they are responsible for ensuring that any claims made are in line with the procedure set out within this policy. False claims may represent fraud and may result in disciplinary action under the Disciplinary Policy and Procedure and be referred to the Local Counter Fraud Specialist;
- That they provide their line manager a valid driving licence, motoring organisation test (MOT) certificate (where applicable on the vehicle), motor insurance which covers business travel (annually) and completed car user form (appendix 4) that they are fit to drive and drive safely and they obey relevant driving laws e.g. speed limits and inform the CCG of any change in driving status;
- Responsibility to provide their line manager with a copy of their motor insurance (annually for business cover) and MOT certificate (where applicable on the vehicle).

4.3. Line Managers

It is the responsibility of the line manager's that they are:

- Responsible for ensuring that all employees are aware of and understand this policy, including new members of staff;
- Ensuring that employees provided the correct, original documentation required as outlined in this policy, photocopies will not be accepted;
- Ensuring that employees annually provide a copy of their motor insurance that covers them for business travel;
- Managing personal information provided in accordance with the Data Protection Act 1998 and all appropriate documentation are provided to HR to be placed on the employees personal file;
- Ensuring that the calculations provided are correct and appropriate before signing off mileage claims whether as excess or business travel or subsistence;
- Undertaking investigations under formal procedures as appropriate.

5. EQUALITY STATEMENT

5.1 In applying this policy, the CCG will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for good relations between people of diverse groups, in particular on the grounds of the following characteristics protected by the Equality Act (2010); age, disability, sex, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, carers and sexual orientation. A consistent Equality Impact Assessment is used for all policies and procedures.

6. ACCOUNTABILITY

- 6.1 The Chief Officer is accountable for this policy.

7. IMPLEMENTATION AND MONITORING

- 7.1 The Remuneration Committee is responsible for the formal approval of this policy. Following approval, the policy will be disseminated to staff via internal communication methods and available through the staff intranet.
- 7.2 The policy and procedure will be reviewed periodically by the HR Team in conjunction with Trade Union representatives. Where review is necessary due to legislative change, this will happen sooner.

8. PROCEDURE IN SUBMITTING EXPENSE CLAIMS

- 8.1 All claims for travel costs and subsistence should be made on a monthly basis. Expenses (including parking subsistence) will only be authorised if they are submitted correctly and accompanied by original receipts (except for mileage). Payment will be withheld or delayed if the necessary documentation is not completed (unless in exceptional circumstances).
- 8.2 The documentation once authorised by the appropriate line manager/Head of Service with budget authorisation should then be sent by the employee directly to Payroll where it will be processed in the next available pay run.
- 8.3 Any queries about the payment of expenses should be directed to the Payroll team.

9. REIMBURSEMENT OF TRAVEL EXPENSES

9.1. AGREED MEANS OF TRANSPORT

- 9.1.1. The employee and the line manager will agree the most suitable means of transport for the routine journeys which employees have to make in the performance of their duties. If a particular journey is unusual, in terms of distance or purpose, then the line manager and employee should agree the most appropriate and cost effective means of travel in advance. For example, public transport may be the most suitable mode of transport in some circumstances.
- 9.1.2. In line with the CCG's commitment to sustainability, the employee in partnership with their line manager must seek opportunities for shared travel arrangements, for example where more than one employee is attending the same external meeting, for which a passenger rate may be applicable.

9.2. RATES OF REIMBURSEMENT

- 9.2.1. Employees who use their own vehicles or pedal cycles to make journeys in the performance of their duties will be reimbursed their travel costs at the appropriate rates detailed within appendix 2.
- 9.2.2. The rates of reimbursement detailed in appendix 2 are those resulting from the regular review undertaken by the NHS Staff Council, which refers to the AA Guide. These rates will be amended from time to time in accordance with the periodic reviews of reimbursement rates undertaken by the NHS Staff Council.

9.3. ELIGIBLE MILES

- 9.3.1. Employees will be reimbursed for miles travelled in the performance of the duties which are in excess of the home to agreed work base return journey. Normally, the miles eligible for reimbursement are those travelling from the agreed work base and back. However, when the journey being reimbursed starts at a location other than the agreed work base for example home, the mileage eligible for the reimbursement will be set out in the example table below:-

Eligible mileage - illustrative example and in this example, the distance from the employee's home to the agreed base is 15miles		
Journey (outward)		
Home to base	Distance	Eligible miles
Home to base	15 miles	None
Home to first call	Less than 15 miles	Eligible mileage starts after 15 miles have been travelled
Home to first call	More than 15 miles	Eligible mileage starts from home, less 15 miles
Journey (return)		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	Eligible mileage ends 15 miles from home
Last call to home	More than 15 miles	Eligible mileage ends 15 miles from home

9.4. CHANGE OF LOCATION

- 9.4.1. If, as a result of organisational change, there is a requirement for employees to move from their normal place of work to another location and this results in increased travel costs to and from work, they may be reimbursed their extra daily travelling expenses for a period of 4 years from the date of transfer in accordance with Agenda for Change Terms and Conditions Handbook. The reimbursement of excess travel will be under the reserved rate.
- 9.4.2. If an employee who is claiming excess travel subsequently moves home they must inform their line manager and complete the appropriate excess mileage claim forms in order that the new mileages may be calculated and adjusted accordingly (see appendix 1).

9.5. EXPENSES OF CANDIDATE FOR APPOINTMENT

- 9.5.1. Agreement to pay candidates interview expenses is discretionary and in agreement with HR and must be approved with the Recruiting Manager prior to interview. The Recruiting Manager is responsible for informing candidates of the process and handling the associated internal finance administration. Candidates must complete a Travel and Expenses Claim Form in order to facilitate payment. Payments will be made by BACS through the Payroll system. Reimbursement of expenses shall not be made to employees who withdraw their application or refuse an offer of appointment.

9.6. REIMBURSEMENT OF SUNDRY EXPENSES

- 9.6.1. In exceptional circumstances it may be necessary for an employee to purchase sundry items at a minimum amount agreed by the line manager/Head of Service which may be required in order to carry out their duties. The line manager/Head of Service with budget authorisation must give prior approval for all such expenditure and original receipts must accompany the claim for reimbursement.

9.7. TRAINING COURSES/CONFERENCES AND EVENTS

- 9.7.1. All employees attending manager approved training courses, conferences or events are eligible to claim mileage over and above home to work mileage at the standard business rate.
- 9.7.2. Subject to the prior agreement of the CCG, travel costs incurred when employees attend training courses or conferences and events, in circumstances when the attendance is not required by the CCG, will be reimbursed at the reserve rate as set out in the Agenda for Change Terms and Conditions Handbook.

9.8. OTHER ALLOWANCES

- 9.8.1. Employees who necessarily incur charges in the performance of their duties, in relation to parking shall be refunded these expenses on production of receipts, whenever these are available. Charges for overnight parking, however, shall not be reimbursed unless the employee is entitled to night subsistence. This does not include reimbursement of parking charges incurred as a result of attendance at the employee's contractual base of work.

9.9. EXEMPTIONS

- 9.9.1. CCG employees are expected to abide by all motoring laws and be aware of parking limitations. There will be **no** reimbursement of the following by the CCG:
- Parking fines;
 - Speeding fines;
 - Seatbelt penalties;
 - Mobile phone penalties;
 - An additional contribution towards running costs (other than those calculated under the agreed Agenda for Change mileage rates) and personal motoring costs.

9.10. TRAVEL RATES FOR AGENCY STAFF

- 9.10.1. Mileage rates for agency staff will be locally determined and do not have to be paid at agenda for change rates. Please refer to NHS Employers for further guidance.

10. SUBSISTENCE ALLOWANCE

- 10.1 The purpose of this section is to reimburse staff for the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home. Business expenses which may arise such as official telephone calls may be reimbursed with certificated proof of expenditure.
- 10.2 Night subsistence covers short overnight stays in hotels, guesthouses and commercial accommodation. When an employee stays overnight in a hotel, guest house or other commercial accommodation with agreement of the CCG (booked and paid in advance by the CCG), the overnight costs will be reimbursed in line with appendix 3.
- 10.3 Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not in the employee's control, or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the CCG. Reasonableness in all the circumstances will be expected of both the employee and the CCG. For example a necessary last minute hotel booking might result in a higher cost than a booking made in advance.
- 10.4 Where an employee stays overnight with friends or relatives or in a caravan or other non-commercial accommodation, the flat rate sum set out in appendix 1 is payable. This includes an allowance for meals and no receipts will be required.
- 10.5 Employees who stay in accommodation provided by the employer or a host organisation shall be entitled to an allowance to cover meals which are not provided free of charge, up to the total set out in appendix 3.
- 10.6 Day subsistence – A meal allowance is payable only when an employee necessarily spends more on meal(s) than would have been spent at their place of work. An employee shall certify accordingly, on each occasion for which day meals allowance is claimed, but a receipt is not required.
- 10.7 Normally an employee claiming a lunch meal allowance would be expected to be away from his/her base or normal working location for more than five hours and covering the normal lunch period of 12:00pm to 2:00pm. To claim an evening meal allowance an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00pm and as a result of the late return is required to have an evening meal. Employees may qualify for both lunch and evening meal allowance in some circumstances.

Appendix 1 - Guidelines to Completion of Excess Mileage Application Form

1. All application forms must be completed in full and submitted to HR no later than 1 calendar month from date of change of new base, change of home address or base's address.
2. Applicants must fulfil eligibility criteria and meet the terms and conditions specified in the Agenda for Change Terms and Conditions of Service (see below) as validated and authorised by their Head of Department:

Employees who are required to change their base of work as a result of a merger of NHS employers or their acceptance of another post as an alternative to redundancy may be reimbursed their extra daily travelling expenses for a period of four years from the date of transfer. The excess shall be calculated on the basis of the bus fares or standard rail travel or, if the employee travels by private motor vehicle, on the basis of the public transport mileage rate.

3. Information Required

Excess travel will be calculated by Payroll based on travel between home address and previous work base and home address and new work base as follows:

Public transport users: extra expenses incurred based on reasonable public transport fares for which receipts of purchase/ used tickets are submitted with monthly claim forms. Anticipated fares and modes of transport undertaken should be specified on the application form.

Where transport tickets or receipts are not submitted with the claim form for journeys undertaken, the employee will not be reimbursed those expenses.

Employee's privately owned motor vehicle users or bicycle users:

This does not include travel to work in a shared vehicle belonging to another employee. Excess travel expenses should be calculated based on the shortest route undertaken to travel from home to the new base. This route should be that calculated using an Auto Route Planner (<http://www.theaa.com/route-planner/index.jsp>) based on the postcodes of the employee's home and base addresses. Postcodes must be completed on the application form.

Excess travel expenses will be reimbursed at current public transport rate (motor vehicle users) or the urban cycle rate (bicycle users).

4. Registration Procedure

Provided all eligibility criteria are met under the local agreement, employees who have submitted a complete application form will be placed on a register of applicants.

5. Monthly Claims

Once registration is complete, employees must complete and submit the monthly claim form in order to be reimbursed for excess travel incurred under the arrangements of this local agreement. Form is available for download from the Workforce Intranet site.

Application to Claim Extra Daily Travel Expenses Arising from a Change of Work Base

Authorisation request **Change of home* or base address**

**if you changed your home address please also remember to change details on ESR self service*

Full Name		STAFF NUMBER:	
Job Title		Mode of Transport Used to travel to work (tick all used):	
Department		Private motor vehicle	<input type="checkbox"/>
Telephone		Public Transport	<input type="checkbox"/>
Home Address		Bicycle	<input type="checkbox"/>
		Walk	<input type="checkbox"/>
		Date of transfer to new base	
Post Code			
Address and Post code of Previous Work Base			
Public Transport Fare from Home To Previous Base (and return). <i>Please specify separate fares where more than one mode of transport is required to make journey.</i>			
Private motor vehicle/ bicycle / walk – mileage from home to your Previous Base <i>Please read the guidance above in relation to calculating the distance.</i>	Mode of Transport	Private motor vehicle <input type="checkbox"/> Bicycle <input type="checkbox"/> Walk <input type="checkbox"/>	
	Mileage		
<i>New base(s) information</i>			
Address and Postcode of New Work Base			
Public Transport Fare from Home To New Work Base (and return). <i>Please specify separate fares where more than one mode of transport is required to make journey.</i>			
Private motor vehicle/ bicycle / walking – mileage from home to your New Base 1 <i>Please read the guidance above in relation to calculating the distance.</i>	Mode of Transport	Private motor vehicle <input type="checkbox"/> Bicycle <input type="checkbox"/> Walk <input type="checkbox"/>	
	Mileage		

I confirm that the above details are correct and that I intend to claim excess travel costs. I undertake to notify the HR department of any change in my home address. I consent to the information on this form being used for the purpose of prevention, detection and investigation of fraud. I understand that if I provide false information I may be liable to disciplinary, prosecution and or civil recovery proceedings.

Applicant's Signature		Date
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The employee has been transferred as indicated above and is entitled to claim reimbursement of excess travel costs in accordance with the local agreement for the period from

Validated and authorised by Line Manager		
Signature		Date
Name (please print)		
Title		
Validated and authorised by HR Department		
Signature		Date
Name (please print)		
Title		

PLEASE USE BLACK INK AND BLOCK CAPITALS - Please return to your local HR Team.

Appendix 2 - RATES OF REIMBURSEMENT

Vehicle Type	Annual Mileage up to 3,500 (standard)	Annual mileage over 3,500 (standard)	All eligible miles
Car (all fuel types)	56 pence per mile	20 pence per mile	N/A
Motor Cycle	N/A	N/A	28 pence per mile
Pedal Cycle	N/A	N/A	20 pence per mile
Passenger allowance (when members of staff travel together on CCG business and separate claims would otherwise be made, the driver may claim a passenger allowance. The name of all passengers must be shown on the claim form).	N/A	N/A	5 pence per mile
Reserve Rate	N/A	N/A	28 pence per mile
Carrying heavy or bulky equipment	N/A	N/A	3 pence

The rates of reimbursement detailed in (appendix 2) are those resulting from the review undertaken by the NHS Staff Council using information on fuel prices. Rates change if the impact of price changes on the standard mileage rate is five per cent or greater. These rates may change in future years, all reimbursement rates will be in accordance with national agreements and guidance. For further information, please refer to the Agenda for Change Terms and Conditions Handbook.

Appendix 3 - SCHEDULE OF ALLOWANCES

Subsistence rates in line with Agenda for Change Staff Handbook

1. Night allowance: first 30 nights – Actual receipted cost of bed and breakfast up to a maximum of £55.00 (excluding London)
2. Meals allowance – Per 24 hour period £20.00
3. Night allowance in non-commercial accommodation
Per 24 hour period – £25.00
4. Night allowances: after first 30 nights
Maximum amount payable £35.00
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

Appendix 4 - APPLICATION FOR CAR USER FORM

USE OF PRIVATE MOTOR VEHICLE ON OFFICIAL

Please complete this form if you are required to use your car for official business or would like to change the car's details (tick appropriate box below). Then, present it to your manager, **together with a current insurance certificate**, for authorisation. The insurance certificate should clearly state that you are covered to use your vehicle in connection with your work. If you are *not certain* that your insurance cover meets these requirements then you should obtain a written undertaking from your insurers confirming the cover. The cover for traveling to and from your place of work only is not acceptable.

Authorisation request

Change of car details request

TO BE COMPLETED BY THE EMPLOYEE

Surname:

Forename(s):

Title:

Employee Number

Job Title:

Department:

Location:

Registration:

Engine Size (cc):

Make:

Model:

In making an application to use my vehicle on official business, I note that my insurance policy must provide the following cover:

Full third party insurance including cover against risk or injury to or death of passengers and damage to property whilst the vehicle is being used in connection with work and where traveling allowances/expenses are payable.

Declaration

I confirm that:

- My insurance provides the appropriate cover as specified above and that I will maintain this level of cover whilst I continue to use my vehicle for business purposes.
- I will produce a copy of my insurance certificate when requested and will forward a copy of the certificate to the payroll department on change of vehicle or renewal of the policy.
- I declare that the information I have given on this form is correct and complete, I consent to the information on this form being used for the purpose of prevention, detection and investigation of fraud. I understand that if I provide false information I may be liable to disciplinary, prosecution and or civil recovery proceedings.

Signed: _____ Date _____

TO BE COMPLETED BY THE MANAGER

I can confirm that I have seen the copy of the insurance policy and I recommend the above-named member of staff be approved as an official user:

Effect from:.....

Signed: _____ Date _____

Name: _____ (Please print)

Please return scanned signed form to your local Human Resources Team and Payroll Department - Travel/Expenses.Claims@cht.nhs.uk

Appendix 5 - Equality Impact Assessment

Title of policy		Expenses Policy	
Names and roles of people completing the assessment		Tazeem Hanif – HR Business Partner Kym Brearley, Equality and Diversity Advisor	
Date assessment started/completed		March 2018	04.04.2018
1. Outline			
Give a brief summary of the policy	The policy provides clarity regarding a fair and consistent approach to dealing with expenses incurred through business activities with particular reference to travel costs and subsistence. The purpose of this policy is to ensure that all employees and managers are aware of the correct policy to follow for payment of travel and subsistence claims. The policy applies to all employees within the Organisation		
What outcomes do you want to achieve	The purpose of this policy is to ensure that all employees and managers are aware of the correct policy to follow for payment of travel and subsistence claims.		
2. Analysis of impact			
This is the core of the assessment, using the information above detail the actual or likely impact on protected groups, with consideration of the general duty to; eliminate unlawful discrimination; advance equality of opportunity; foster good relations			
	Are there any likely impacts? Are any groups going to be affected differently? Please describe.	Are these negative or positive?	What action will be taken to address any negative impacts or enhance positive ones?
Age	No		
Carers	No		
Disability	No		
Sex	No		
Race	No		
Religion or belief	No		
Sexual orientation	No		
Gender reassignment	No		
Pregnancy and maternity	No		
Marriage and civil partnership	No		
Other relevant group	No		

<p>If any negative/positive impacts were identified are they valid, legal and/or justifiable? Please detail.</p>	<p>None identified. Having considered this policy it is felt that there are unlikely to be any potential positive or negative impact.</p>		
<p>4. Monitoring, Review and Publication</p>			
<p>How will you review/monitor the impact and effectiveness of your actions</p>	<p>Review of policy annually for compliance and effectiveness with a three yearly review of content (earlier should updated guidance published). Equality impact assessment to be updated accordingly.</p> <p>All employee expenses are made through the Payroll system. Employees are able to check their payslip details online five days in advance of being paid to ensure correct payments have been made.</p> <p>Monthly reports are produced by the Finance Department for accounting purposes.</p>		
<p>Lead Officer</p>	<p>Tazeem Hanif</p>	<p>Review date:</p>	<p>July 2021</p>
<p>5. Sign off</p>			
<p>Lead Officer</p>	<p>Kym Brearley</p>		
	<p>Date approved:</p>	<p>04.04.2018</p>	