

TRAVELLING EXPENSES, SUBSISTENCE ALLOWANCES AND GPST PRACTICE BASED CLAIM FORM: BUSINESS MILES ONLY

This form is to be used to claim all travelling expenses and subsistence allowances, incurred by employees, as a result of Trust business only. A separate form is available for claiming excess *Home to Base* miles.

- Notes:
- (a) Claims should be made monthly (and no later than 3 months after the expenses/allowances are incurred).
 - (b) Please use separate claim forms where you are claiming for more than one month or for different methods of transport.
 - (c) Expenses are paid with salary. To ensure inclusion with salary, claims must be submitted to reach the Payroll Department by no later than the 6th of the following month.
 - (d) If any of the details below are missing, the form may have to be returned for correct completion.

NAME: _____ GRADE AND SPECIALTY: _____ VEHICLE MAKE AND MODEL / TRANSPORT METHOD: _____
 HOME ADDRESS: _____ VEHICLE REGISTRATION NUMBER: _____ cc: _____
 ASSIGNMENT NUMBER: _____ HOSPITAL/GP PRACTICE: _____

TRAVEL EXPENSES:

DETAILS OF JOURNEY				COMMUTE – GPSTs ONLY	BUSINESS TRAVEL							
Date	Nature of Business	From	To		Number of Miles							
				GPST Home to Work Miles See Notes section v point c.	Business Miles	Notional Miles	Public Transport	Emergency Call-Out	Passenger Miles	Passenger Name	Other travel expenses	
TOTAL MILES/FARES CLAIMED:												

THE CERTIFICATION AND AUTHORISATION ON THE REVERSE MUST BE COMPLETED

CLAIM FOR SUBSISTENCE ALLOWANCES AND OTHER EXPENSES:

DETAILS OF JOURNEY			OTHER EXPENSES			SUBSISTENCE ALLOWANCES					
Date of Journey	From	To	Nature of Expenditure	Amount		Time and date of departure from home or base		Time and date of return to home or base		Amount	
				£	p	Time	Date	Time	Date	£	p

GUIDANCE NOTES:

A- MILEAGE ALLOWANCES

- i **Standard/Regular user rate miles:**
 - a) payable in respect of journeys undertaken on behalf of the Trust (other than ii below)
 - b) input the number of miles in the column "Business Miles" overleaf.
- ii **Public transport rate miles - payable under the following circumstances:**
 - a) in respect of any journey outside normal working hours (other than as a result of an emergency call-out).
- iii **Passenger rate miles - payable under i and ii above.**
- iv **Taxation:**
 - a) the Inland Revenue assess the "Profit" element of other expenses and adjust tax codes accordingly.
- v **Journeys starting at home - you may claim the distance actually travelled LESS:**
 - a) the normal home to base mileage where you travel to your normal base after your business journey.
 - b) twice the normal home to base mileage where you travel home after your business journey.
 - c) GPST Trainees whilst in a GP Practice are eligible to claim a maximum of 20 miles return for travelling to and from work at public transport rate on days when required to make home visits only AND claim the business miles at standard rate for using your motor vehicle to attend home visits
- vi **Notional Mileage:**

From 6th April 1998 the Inland Revenue rules changed to allow the home to base mileage at v above to be included as business mileage for the purpose of counting towards the calculation of the "Profit" in iv b) above.
Any such mileage should be entered under the column headed "Notional Miles" and declared on your personal tax return.

B- SUBSISTENCE ALLOWANCES - Payment is subject to the following overriding provisos:

- Night Allowances**
 - a) A night allowance is deemed to cover a single period of absence of 24 hours.
 - b) No allowance shall be paid where accommodation and subsistence are provided free at the place visited.

CLAIMANT CERTIFICATION

I certify and declare that:

- 1- The travelling expenses and subsistence allowances claimed are in accordance with Trust regulations and are in respect of expenses actually and necessarily incurred whilst engaged on the business stated.
- 2- No other claim has been or will be made by me on any public body for expenses or allowances in connection with the business stated.
- 3- The motor vehicle in respect of which mileage allowance is claimed is covered for full third party insurance cover against risk of injury or death of passengers and damage to property and that the policy is maintained at the date of this claim (Please note that the Trust cannot accept responsibility in respect of any risks not covered by the officer's insurance policy). The insurance also includes cover for business use.
- 4- The vehicle is maintained in a roadworth condition and I hold a current, valid, full driving licence.

Print Name: _____ Signature: _____ Date: _____

Further certification required by employees claiming expenses as a result of an **EMERGENCY CALL-OUT:**

I certify and declare that, except where indicated above, advice on the handling of the emergency was given before starting my emergency call-out journeys and I accept full responsibility for those aspects appropriate to my duties from that time (journeys, which I consider do not qualify for tax relief, are shown separately above).

Print Name: _____ Signature: _____ Date: _____

If there is any indication that a fraudulent claim has been made the matter will be referred to NHS Counter Fraud Team for a full investigation. Should a fraud have taken place, legal action may be taken against the employee in order to recover all amounts paid.

MANAGER/AUTHORISING OFFICER CERTIFICATION

I certify that the above mileage and expenses claimed have been incurred as claimed and confirm that I have the authority to countersign these claims.

Print Name: _____ Signature: _____ Date: _____

Job Title: _____

**On Completion of Authorisation, please return to:
Room 19-22 Payroll Services Dept, The Pennine Acute Hospitals NHS Trust, NMGH, Delaunays Road, Crumpsall, Manchester, M8 5RB**