



Sheffield Health  
and Social Care  
NHS Foundation Trust

# Policy:

## HR 037 - Relocation and Alternatives

<b>Executive Director lead</b>	Director of Human Resources
<b>Policy Owner</b>	Human Resources Adviser
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### Summary of policy

This policy outlines the Trust's provisions for the reimbursement of relocation expenses for new starters.

The changes made to this version of the policy are summarised on the Version Control And Amendment Log.

<b>Target audience</b>	All SHSC employees
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<b>Keywords</b>	Relocation, financial assistance, expenses
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### Storage

This is Version 3 and is stored and available through the SHSC Intranet/Internet. This version supersedes the previous Version 2 [November 2016].

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

<b>Version No.</b>	<b>Type of Change</b>	<b>Date</b>	<b>Description of change(s)</b>
1	Formulation and issue	Nov 2004	New Policy
2	Ratification and issue	Nov 2016	Update into new policy format and amendments to some terminology in consultation with Medical Staffing Chair
3	Consultation, approval, ratification and issue	2016 to September 2019	<p>Consultation with Finance team early 2016.</p> <p>Consultation with relevant stakeholders / HR colleagues.</p> <p>Medical Education and Staffing team consulted December 2018. Noted – exclusions from the procedure apply to Core and Higher Medical trainees (Junior Doctors).</p> <p>Update to policy in terms of process in consultation with Victoria Pay Services. Email consultation with VPS June 2019.</p> <p>Consultation with Staff Side representatives. Verified by the Joint Policy Group (Staff Side consultation) on 24<sup>th</sup> July 2019 and noted in the verification document for the Joint Consultative Forum on 18<sup>th</sup> September 2019.</p> <p>Consultation with BMA representatives via email in July 2019.</p> <p>To be approved by Policy Governance Group in September 2019.</p>

## 1. Introduction

The Trust recognises that in order to attract and recruit staff of the appropriate quality to certain posts it may need to offer an additional financial incentive to attract them to work in Sheffield.

This financial assistance will normally be in the form of a contribution to relocation and associated expenses and payment will be in accordance with rules set out below. However in certain circumstances, and where relocation is not considered appropriate (see 6.2 below), assistance with travel costs may be considered for a limited period as an alternative.

## 2. Scope

This policy applies to all identified posts within the Trust, except Core and Higher trainees (Junior Doctors). As of September 2019, the interim procedure relating to these posts is at Appendix D.

## 3. Purpose

To outline the process for providing financial assistance in respect of relocation for newly appointed or transferred employees.

## 4. Definitions

'HMRC' is used to denote reference to Her Majesty's Revenue and Customs.

'VPS' is used to denote reference to Victoria Pay Services.

## 5. Detail of the policy

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

## 6. Duties

**The relevant authorising or spending Director** will be responsible for budgetary and other authorisations and decisions regarding any expenses offered to employees under the provisions of this policy. They are also responsible for completing the authorisation on forms submitted by employees under this policy.

**Employees** will be responsible for submitting documentation as required to support claims, and for any and all tax liabilities arising from any expenses provided to them under the provisions of this policy.

## 7. Procedure

### 7.1 Authorisation to provide financial assistance to a new starter

7.1.1 Authorisation to offer financial assistance and agreement on the maximum amount to be made available should be sought prior to any advertisement in accordance with the following schedule.

<u>POST</u>	<u>AUTHORITY</u>
Executive Director	Chairman
Associate Director or Deputy Director (or equivalent)	Chief Executive
Senior Posts (below Director level)	Appropriate Spending Director

(Note: It is expected that all decisions will be taken in consultation with the Director of Human Resources who has delegated authority from the Trust Board to authorise such expenditure.)

7.1.2 Directors will need to confirm that they have adequate budget provisions to cover the cost of any expenses offered. As such they should complete an Authority to offer Relocation Support form (see Appendix G), which should form the basis of a discussion with the Director of Human Resources.

## **7.2 Amount of Support**

7.2.1 An assistance package for relocation will not normally exceed £8,000. However, in exceptional cases and solely at the discretion of the Chief Executive (in consultation with the Director of Finance and the Director of Human Resources, consideration may be given to exceeding the limits of this policy in recognition of specialist recruitment difficulties. In these cases any payment in excess of £8,000 will be subject to Income Tax.

7.2.2 The actual level of relocation support to be made available will be determined by discussions between the Appointing Officer and the successful candidate.

## **7.3 Application process**

Part 3 of the Authority to offer Relocation Support (see Appendix A) should be completed, and then must be authorised with appropriate receipts by the relevant Associate Director. A copy of the whole form must then be sent to VPS.

## **7.4 The alternative to relocation**

7.4.1 In some cases, where the employee lives on or just beyond the point where relocation may be considered appropriate but because of the circumstances of the individual concerned or other relevant issues, relocation is considered inappropriate, agreement may be sought from the authorising Associate Director to provide financial assistance to help cover travel costs.

7.4.2 In such cases the financial assistance with travel will be limited so that the total paid does not exceed the amount authorised for relocation assistance at the start of the recruitment process or for a maximum period of 2 years from the date of commencement in the new post, whichever point is reached first.

7.4.3 The rates payable will be in accordance with the following schedule:-

<b>Method of Transport</b>	<b>Reimbursement</b>
Private Car	Public transport mileage rate (as set out in Section 17 of the NHS terms and conditions of service handbook (Agenda for Change)).
Trust Lease Car	Lease car mileage rate in operation at the time of travel
Rail travel	Standard class

7.4.4 Claims must be submitted monthly to the appropriate spending Director who will be responsible for checking and authorising all aspects of the claim.

7.4.5 It should be noted that all travel expenses an individual receives under this provision will be subject to Income Tax at the appropriate rate and Class 1 National Insurance contributions.

## **7.5 Conditions of eligibility for removal expenses**

7.5.1 Employees will only be eligible for consideration for relocation expenses if the Trust considers relocation to be a necessary requirement where an employee has been newly appointed or transferred, etc., and/or it is considered to be in the interests of the Trust.

7.5.2 Continued payment of expenses is subject to the employee satisfying the Trust that every attempt is being made to obtain and move into a property in the new area. A quarterly review meeting should be held with the spending Director to monitor progress, and documentary evidence may be required.

7.5.3 Where eligibility is confirmed, relocation assistance will only be payable if:

- a) Relocation is completed within twelve months of the employee taking up the new appointment. Extension to this period will not normally be allowable and in any case will be subject to the Chief Executive's approval.
- b) Prior approval for the relocation has been established before any expenses are incurred.
- c) The exact amount of the relocation package to be made available has been agreed in accordance with section 6.1 of this Policy.
- d) The employee has signed the Relocation Expenses Application and Agreement form (see Appendix H) and a copy has been sent to VPS.

7.5.4 Payment will only be made for removal expenses actually incurred by the applicant, who must produce appropriate receipts and confirm that the cost is not being recovered from another source.

7.5.5 All claims must be made on the appropriate forms as attached to this policy.

7.5.6 In relocating it is a requirement that the new property must be within a reasonable distance of the new base. This is an HMRC requirement, and they will take their own view of 'a reasonable distance'. As such, in determining reasonableness the authorising Director is required to take account of whether or not the post involves 'on call' commitments. It is expected that in most cases the new property will be within 10 miles of the new base. Any request to relocate to a property outside this distance would require the agreement of the Director of Finance. In any event, it would be expected that the journey time between the two locations would not exceed 1 hour at peak traffic times.

## **7.6 Allowable expenses**

Eligible employees will normally be entitled to claim receipted expenditure within the range set out below, up to the agreed maximum. Once the maximum entitlement has been reached, no further payments will be made in respect of relocation.

### **7.6.1 Expenses for preliminary visits**

New employees should agree appropriate leave arrangements with their existing employer before they make any preliminary visits in connection with their relocation.

The Trust will pay travelling expenses for receipted rail (standard class) or coach journeys, or at the applicable Public Transport mileage rate as set out in Section 17 of the NHS terms and conditions of service handbook (Agenda for Change). Trust lease cars will be paid at the appropriate Trust mileage rate applicable at the time of travel.

The cost of reasonable overnight accommodation and meals will be covered for the new employee, partner and any children. Appropriate receipts will be required.

### **7.6.2 Excess Daily Travel Expenses**

Claimants who intend to relocate and cannot find suitable accommodation to move into but would otherwise qualify for the reimbursement of removal expenses, will be reimbursed the extra (i.e. over and above what they were already travelling from current home to old base) daily travelling expenses from their home to the new base until suitable accommodation is found (subject to 6.3.3 above).

The rates payable for the extra travel costs will be in accordance with 6.2 above.

Reimbursement will continue only for as long as the Trust is satisfied, following a quarterly review, that the employee is making every effort to find suitable accommodation and shall not continue under normal circumstances for more than 1 year. Any decision to continue beyond this limit will require the agreement of both the Director of Finance and the Director of Human Resources.

### **7.6.3 Concurrent accommodation expenses**

*Temporary Accommodation* – Where the employee rents temporary accommodation in the new location whilst the old property is being sold, then the following receipted costs can be claimed against the total removal allowance available:

- Tenancy agreement costs
- Council Tax charges
- Monthly rent

- Water Rates, or in case of metered water just the standing charge
- Weekly travel from the new to the previous location (in accordance with rates specified in 6.2 above)

*Concurrent Private Accommodation Charges* – Where the employee unavoidably incurs expenses in respect of the accommodation they previously occupied in the previous location concurrently with accommodation expenses in the new location, assistance may be given with costs of the old property within the overall limit of the removal allowance agreed at the outset.

It should be noted, however, that Income Tax will be payable by the individual (and Class 1A National Insurance contributions by the employer) on all such claims. As in 6.4.1 above, weekly travel from the previous to the new location, paid in accordance with section 6.2 above, will be tax exempt.

In the case of rented property being used by the employee's dependants in the previous location, concurrently with temporary accommodation in the new location, the cost of the temporary accommodation in the new location will be paid in accordance with the provisions of 6.4.1 above.

Such costs will be recoverable for the first 3 months from when the employee incurs such expenses. After this time the Trust will review the position on a 3-monthly basis up to a maximum period of 12 months in total. This will be on a discretionary basis, with extensions only being authorised where the Trust is satisfied that the employee is making every effort to sell their property in the old location.

#### 7.6.4 Vouched legal and other expenses

When employees buy a house because of the new appointment and it is the first permanent, unfurnished accommodation occupied in the new area, and/or they sell a house in which they were living immediately before the new appointment, they are entitled to reimbursement of all reasonable vouched legal and other expenses, including VAT. Such expenses may include:

- 1) House purchase:-
  - Solicitors' fees
  - Stamp duty
  - Land registration fees
  - Incidental legal expenses
  - Expenses in connection with a mortgage or loan including guarantee and survey fees (excluding interest)
  - Cost of private survey
  - Electrical wiring test
  - Drains test
  
- 2) House sale:-
  - Solicitors' fees, including legal expenses incurred on the redemption of a mortgage.
  - Estate agents or auctioneer's fees.

Where an employee does not employ an estate agent, solicitor or auctioneer, they will be reimbursed all reasonable vouched legal and other expenses of sale, including reasonable expenses associated with advertising.



In choosing a new property, the employee should be aware that HMRC exemption for certain items will not apply if they decide that 'significant improvement' of property has taken place, and therefore Class 1 National Insurance contributions would be payable. As their view of 'significant improvement' will depend on comparison between property prices in the old and new areas, transferring employees should seek advice on a case by case basis. Initial advice is available from VPS. However, for definitive guidance individuals should contact HMRC.

No compensation can be paid for loss of the sale of a house consequent upon transfer.

Where an employee is moving to permanent rented accommodation in the new area, they may claim appropriate tenancy agreement charges and associated administration costs.

If an employee lets their house in circumstances in which they would be entitled to legal expenses for house sale, they can be reimbursed their legal expenses for a tenancy agreement.

If an employee incurs expense by way of legal costs, survey fees etc., in relation to a proposed purchase which does not take place, such expenses will be reimbursed at the Trust's discretion. The Trust will determine that the costs for which reimbursement is claimed are reasonable in relation to the services received and the stage reached before the purchase was abandoned.

In exercising its discretion as to whether to reimburse such expenses, the Trust needs to be satisfied that the employee was in no way responsible for the abandonment of the transaction or the house having been withdrawn from the market by the vendor for his/her own reasons, or that the employee's reasons for withdrawal were entirely reasonable having regard to the difficulties encountered.

#### 7.6.5 Travel expenses on removal

##### *Journey from the old to the new home*

The cost of travel between the old and new home will be met by the Trust. The dependants for whom travel expenses will be paid are the dependant members of the employee's household. If travelling by car from the old home to the new home the appropriate public transport or lease car rate will be paid. Travel expenses will only be met for one motor vehicle owned by the employee or his/her partner.

##### *Return visit to supervise removal*

Where it is necessary for employees of the Trust to make a return visit to supervise removal from their home, they will be allowed:

- Paid leave – the amount of which is discretionary according to individual circumstances.
- Travelling expenses (where an employee uses their own private motor vehicle, the public transport rate of mileage will be paid).
- Subsistence allowance – (N.B. Night subsistence will not be paid when employees use, or could have used, their old accommodation or stayed with relatives.)

## **Expenses of Actual Removal**

Employees are requested to obtain 3 written quotes for removal services. The Trust will only consider the lowest quote, unless there are exceptional circumstances which will have to be sanctioned by the appropriate Authorising Director. The approved costs that may be reimbursed are those associated with removal and storage of furniture and belongings to the new area. This would include transfers to temporary and/or permanent accommodation.

### **7.6.6 Miscellaneous expenses**

This allowance is for the replacement of domestic goods (i.e. carpets, curtains and cookers) that are required because the employee has disposed of his/her old home since the goods used there are unsuitable for installation in the new home. Documentary evidence will be required for proof of the sale/disposal of the old goods and the purchase of suitable replacements. The payment shall be limited to the net effect. An employee who lived in furnished, rented accommodation prior to the relocation will not be able to claim under this provision.

## **7.7 Tax liability for removal expenses**

Every effort has been made within this policy to identify those items that are claimable, and those that are not exempt from HMRC and National Insurance charges. However, it is the employee's responsibility to clarify their tax position at the time of their transfer.

Advice on the tax liabilities associated with relocation expenses is available from:

Victoria Pay Services,  
Coleridge House  
Northern General Hospital  
Herries Road  
Sheffield  
S5 7AU

Please note, however, that HMRC should be regarded as the definitive source of guidance, and employees are advised to declare such payments to ensure compliance with tax laws.

In cases where an individual receives payments under this policy on the basis that they were going to relocate, but subsequently they do not move to the new area, all expenses paid which might otherwise have been tax exempt, will become subject to an HMRC charge and National Insurance contributions.

On this basis, where an employee reaches the limit of their relocation allowance before they complete their move to the new area, then VPS must be informed as soon as the move is actually completed so they can notify HMRC accordingly. Failure to inform VPS could lead to HMRC levying charges against the individual.

All tax liabilities are the responsibility of the individual and will not be met by the Trust.

## **7.8 Invoices and receipts payments**

In all cases payments will only be made upon receipt of satisfactory supporting documentation which will need to be checked and countersigned by the appropriate

Director, who will be responsible for ensuring that any payments are within the agreed upper limit of the relocation package.

## **7.9 Recovery of relocation expenses by the Trust**

The Trust's policy on the payment or reimbursement of relocation expenses will only apply where the employee remains employed by the Trust for at least 2 years after their date of commencement in the new post.

Where the employee leaves the Trust's employment within 2 years of the move to the new post, the Trust will reclaim monies paid other than abortive purchase costs and temporary accommodation costs, and will be entitled to offset any payments due to the employee on termination against the whole or part of the debt.

## **8. Dissemination, storage and archiving (Control)**

Human Resources policies are referred to in employees' contracts of employment and statement of terms. This policy was last agreed in 2016 and this revision is made to take into account of changes to terminology and updates to processes in terms of submission of forms.

The issue of this policy will be communicated to all staff via the Communications Digest. Local managers are responsible for implementing this policy within their own teams.

This policy will be available to all staff via the Sheffield Health & Social Care NHS Foundation Trust Intranet and on the Trust's website. The previous version will be removed from the Intranet and Trust website and archived. Word and pdf copies of the current and the previous version of this policy are available via the Director of Corporate Governance.

Any printed copies of the previous version should be destroyed and if a hard copy is required, it should be replaced with this version.

Archived policies are also available in the HR Department and if necessary, a paper copy can be provided by the HR Department.

## 9. Audit, monitoring and review

<b>Monitoring Compliance Template</b>						
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
To be reviewed in line with relevant employment legislation changes	Review policy, review employment legislation changes	HR Directorate Partner	3 yearly, or before to meet regulatory or statutory requirements.	HR Senior Management Team	HR Directorate Partner HR Senior Management Team	HR Senior Management Team Joint Policy Group Policy Governance Group

**Review date: 31<sup>st</sup> August 2023**

## 10. Implementation plan

Action / Task	Responsible Person	Deadline	Progress update
New policy to be replaced on the Intranet and Trust website.	Director of Corporate Governance via the Communications Team	Within 5 working days of finalisation	04/10/2019
A communication will be issued to all staff via Connect.		Within 5 working days of issue	October 2019
A communication will be sent to Education, Training and Development to review training provision.	HR Adviser, as appropriate	Within 5 working days of issue	As necessary

## 11. Dissemination, storage and archiving (version control)

<b>Version</b>	<b>Date on website (intranet and internet)</b>	<b>Date of entry in Connect (all staff communication)</b>	<b>Any other promotion/ dissemination (include dates)</b>
1	Nov 2004	N/A	~
2	Nov 2016	N/A	~
3	September 2019	September 2019	~

This is Version 3 and is stored and available through the SHSC Intranet/Internet.

This version supersedes the previous Version 2 [November 2016].

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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

The Human Resources department offers training, coaching and support to managers in the implementation of Human Resources policies.

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

Section 17 of the NHS terms and conditions of service handbook (Agenda for Change).

Leave Policy

HMRC National Insurance Manual: Class 1 National Insurance Contributions: Expenses and Allowances: Relocation Allowances, available at:

<https://www.gov.uk/hmrc-internal-manuals/national-insurance-manual/nim06110>

## 14. Contact details

<b><i>Title</i></b>	<b><i>Name</i></b>	<b><i>Phone</i></b>	<b><i>Email</i></b>
HR Adviser	Sharon Booth	0114 2716753	<a href="mailto:sharon.booth@shsc.nhs.uk">sharon.booth@shsc.nhs.uk</a>
Human Resources Management Team		0114 2716310	



**AUTHORITY TO OFFER RELOCATION SUPPORT**

**1. It is proposed that Relocation Support be offered in the following instance:-**

Post being recruited to: ..... Proposed salary: £.....

Reasons for offering support:

- 1. ....  
.....
- 2. ....  
.....
- 3. ....  
.....

Level of support suggested: £ .....

I confirm that the necessary funds are available within the relevant Budget.

*Name:* ..... *Post Title:* .....

*Signature:* ..... *Date:* .....

**Appointing Officer**

*Name:* ..... *Post Title:* .....

*Signature:* ..... *Date:*.....

**Authorising Executive Director/Deputy Director**

2. It has been decided that Relocation Support should not be given in this case, for the following reasons:

1. ....

.....

2. ....

.....

3. ....

.....

**Signature:** ..... **Date:** .....

**Director of Human Resources**

**Name:** ..... **Post Title:** .....

**Signature:** ..... **Date:**.....

**Authorising Executive Director/Deputy Director**

3. It is agreed Relocation Support should be given in this instance as follows:-

**Maximum Level of support authorised: £** .....

**Signature:** ..... **Date:** .....

**Name:** .....

**Director of Human Resources**

**Signature:** ..... **Date:**.....

**Name:** ..... **Post Title:** .....

**Authorising Executive Director/Deputy Director**



**N.B. Where Relocation Support is agreed a copy of this form must be passed to Victoria Pay Services before any claims are made.**



**RELOCATION SUPPORT APPLICATION AND AGREEMENT FORM**

<b>SURNAME</b>	<b>FORENAME(S)</b>	<b>NETWORK/WARD/DEPT</b>
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I have read the Trust policy on Relocation and wish to apply for relocation expenses according to the rules of the scheme/the terms and conditions outlined to me in your letter dated .....

1. I agree to abide by the conditions of the Relocation and Alternatives Policy, and accept that this assistance is given on the condition that I remain an employee of the Trust for at least 2 years after the relocation has been completed.
2. I confirm that expenses associated with my relocation are not reclaimable from any other source. (e.g. partner working for another NHS Trust).
3. I agree that in the event of termination of my employment either during or after the relocation I will repay the relocation expenses incurred by the Trust according to the following scale:
 

<u>Length of Service</u>	<u>Repayment</u>
During and up to 6 months after location completed	100%
6 months but less than 12 months	75%
12 months but less than 18 months	50%
18 months but less than 24 months	25%
4. If I am obliged to make repayment under the terms set out in (3) above, I agree that the debt can be recovered from monies due to me by the Trust. I understand that if I fail to repay any outstanding monies due within 3 months of termination, the amount will be recoverable through the Courts.

Employee's signature \_\_\_\_\_ Date \_\_\_\_\_

**APPROVAL - This section must be signed by the relevant Director only**

Relocation Expenses up to £\_\_\_\_\_ are approved.

Signed \_\_\_\_\_ Date \_\_\_\_\_



## **Procedure for Core and Higher Trainees**

### **Authorisation to provide financial assistance**

It is expected that all decisions will be taken in consultation with the Medical Director who has delegated authority from the Trust Board to authorise such expenditure.

### **Amount of Support**

An assistance package for relocation for a Higher Trainee on the South Yorkshire Psychiatry Rotational Training Scheme will not normally exceed £8,000. However, in exceptional cases and solely at the discretion of the Chief Executive, in consultation with the Director of Finance and the Medical Director, may be given to exceeding the limits of this policy in recognition of specialist recruitment difficulties. In these cases any payment in excess of £8,000 will be subject to Income Tax.

Discussions about the actual level of relocation support to be made available should begin once formal appointment to the Training Scheme has been made by HEE.

Core Trainee doctors on the South Yorkshire Psychiatry Rotational Training Scheme will be restricted to a total maximum assistance package of £1,000 throughout their rotational appointment. This is to cover incidental expenses usually associated with the taking up of appointment following relocation to their next training placement.

### **Application process**

The Relocation Support Application and Agreement Form (Appendix B) should be completed and submitted to the Medical Directorate. The applicant will need to declare whether the property they are moving to is their main residence, as this will have implications for taxation purposes. Expenses must be claimed using the Claim for Trainee Relocation Assistance form (see Appendix D1).

### **Alternative to relocation**

In cases where the Trainee lives on or just beyond the point where relocation may be considered appropriate but because of the circumstances of the individual concerned or other relevant issues, relocation is considered inappropriate, agreement may be sought from the authorising Associate Director (with advice from the Medical Director) to provide financial assistance to help cover travel costs.

In such cases the financial assistance with travel will be limited so that the total paid does not exceed the amount authorised for relocation assistance at the start of the recruitment process or for a maximum period of 2 years from the date of commencement in the new post, whichever point is reached first.



# Sheffield Health and Social Care



NHS Foundation Trust

## CLAIM FOR CORE TRAINEE RELOCATION ASSISTANCE

### OPTION 1: Removal COMPANY

QUOTE	NAME OF COMPANY	AMOUNT £
QUOTE 1		
QUOTE 2		
QUOTE 3		

FIRM USED: ..... AMOUNT: .....  
 (Please attach the invoice and the receipt for payment)

### *OPTION 2: Hire of Self-Drive Van*

HIRE FIRM USED: ..... AMOUNT: .....  
 (Please attach the invoice and the receipt for payment)

### OPTION 3: Public Transport (eg. Rail, Taxi, Bus)

TYPE(S) USED: ..... AMOUNT: .....  
 (Please provide receipt)

### OPTION 4: Using Your Own Car

MILES CLAIMED: .....

PASSENGER MILES CLAIMED: .....

PASSENGER NAME(S): .....  
 .....

(Please note that children under the age of 5 cannot be included)

Calculation (for office use only)	
Rate	Amount £
Rate	Amount £
	Total £

### DECLARATION

(Please delete as appropriate as your claim cannot be paid without this declaration)

- a) The property I have moved to IS my main residence for the duration of the rotation to the current hospital. The expenses I have claimed are correct to the best of my knowledge.

b) The property I have moved to IS NOT my main residence for the duration of the rotation to the current hospital. The expenses I have claimed are correct to the best of my knowledge.

SIGNATURE ----- DATE -----

AUTHORISED (by Medical Directorate) ----- DATE -----

FINANCIAL CODE (by Medical Directorate) -----