



SOP 07 - Managing Participant Expenses

SOP reference:	SOP 07	
Version:	5.0	
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	26/03/2026	
Implementation date of current version:	30/04/2026	
Date of Review:	30/04/2029	

IT IS THE RESPONSIBILITY OF ALL USERS OF THIS SOP TO ENSURE THAT THE CORRECT VERSION IS BEING USED

All staff should regularly check the Research, Innovation & Genomics Webpage for information relating to the implementation of new or revised versions. Staff must ensure that they are adequately trained in the new procedure and must make sure that all copies of superseded version are promptly withdrawn from use unless notified otherwise by the SOP Controller.

The definitive version of all Gloucestershire Hospitals NHS Foundation Trust SOPs appear online. If you are reading this in printed form, check that the version number and date below is the most recent one as shown on the RIG website:

<https://www.gloshospitals.nhs.uk/about-us/get-involved/support-our-trust/research-our-hospitals/>

The Gloucestershire Hospitals NHS Foundation Trust wishes to acknowledge York Hospitals NHS Foundation Trust and University Hospitals Bristol NHS Foundation Trust who gave permission to use their templates in the development of these SOPs.

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Version History Log

This area will be updated with details of all changes made to the SOP whether due for full review or not.

Version	Details of Change	Date Implemented
1.0	Original SOP	09/01/2017
2.0	Rebranding to GHNHSFT	31/03/2018
3.0	Inclusion of delivery team processing patient expenses and electronic participant expenses process	xx / 08 /2021 Not implemented
4.0	Removal of reference to the paper application for payment form as no longer used Added information regarding to reimbursement system Added expenses form Removal of SOP categories and change of reference codes	30/10/2023
5.0	Removal of reference to petty cash, rename of R&D to RIG, addition of glossary. Updates made to requirements for Electronic Participant Expenses spreadsheet	30/04/2026

This SOP will be reviewed every three years unless changes to any relevant legislation require otherwise
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Related Documents:

SOPs
SOP 02 - Research documentation and file management
SOP 11 - Confirmation of Capacity and Capability
SOP 14 - Study Income Distribution

Glossary

BACS	Bankers' Automated Clearing System
GHNHSFT	Gloucestershire Hospitals NHS Foundation Trust
RIG	Research, Innovation and Genomics
TU	Trials Unit

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1. Introduction, Background and Purpose

The purpose of this SOP is to set out the issues to be considered when completing the Electronic Participant Expenses Spreadsheet, the steps to be taken including trials unit (TU)/sponsor approval, and to describe the process for reimbursement to participants of their expenses and for claiming these costs from study sponsors.

Each study protocol should indicate whether or not participant expenses can be reimbursed and the maximum amount payable. If it is believed that the participants travel expenses will exceed this amount, prior approval must be obtained, in writing, from the TU or trial sponsor that the amount is acceptable.

2. Who should use this SOP?

The Research, Innovation and Genomics (RIG) team and any individual who is named on the delegation log should refer to this SOP to ensure they are aware of the process and kept up to date with the requirements for reimbursement of participant expenses and other permissible expenses.

3. When should this SOP be used?

This SOP is applicable to all studies, both those sponsored and hosted by the Gloucestershire Hospitals NHS Foundation Trust (GHNHSFT) Trust, where participant expenses and consumables can be reimbursed. It should be read alongside the trial protocol and study contract/agreement. It should be referred to throughout the trial delivery to ensure all staff are aware of the process for claiming participant expenses and other permissible out of pocket expenses.

4. Process for Patient Reimbursement

All participant expenses should be obtained through the GHNHSFT 'Application for Payment' process; this ensures that the participant receives the money directly and that an audit trail can be provided for each of the trials undertaken within the Trust.

Participants should receive reimbursement within a month of the completed Participant Expenses Spreadsheet, being submitted to Creditor Payments. BACS (Bankers' Automated Clearing System) transfer is the preferred way for Creditor Payments to reimburse participants. If a cheque is requested by a trial participant, it must be explained that the process of reimbursement will be longer.

Only those studies where participant travel expenses are reimbursed by the sponsor can expenses be claimed. Each trial should indicate the amount payable within their protocol and / or contract/agreement which can be found in the site files.

4.1. Completing and submitting the Electronic Participant Expenses Spreadsheet

The expenses spreadsheet has been developed in liaison with Creditor Payments.

Authorised research delivery team staff will have access to an electronic spreadsheet template to submit participant expenses requests to creditor payments.

Relevant participant details will be added to the spreadsheet ensuring full payee details are provided. Example of the Electronic Participant Expenses spreadsheet can be found in Appendix 1.

Please note the information listed in ***italic bold*** below is the essential information needed by Creditor Payments.

- i. Delivery team staff members will create trial expenses forms, to be saved in participant expenses folder within 'Trial Finance' on RDSU drive. An example can be found in Appendix 2. This will capture the basic information required to complete the expenses spreadsheet. The research team should complete as much of the form as possible before passing it on to the participant to complete.
- ii. If the participant takes the form away with them in order to attach their evidence of receipt costs, a pre-paid envelope will be provided. Participants may also scan or send photos of their receipts to an @nhs.net email account.
- iii. The details on the trial expenses form should be added to the expenses spreadsheet to be processed by Creditor Payments. The spreadsheet should be completed by the delivery team member as follows:
 - a. Trial – enter the name of the study. Ensure it is in the same format as previous entries.
 - b. Trial ID – enter the Trial ID of the participant.
 - c. Participant name – enter the name of the participant.**
 - d. Vendor ID – this should be left blank unless the participant has been paid previously.**
 - e. Payee name – enter the payee name**
 - f. Payee address – enter the address of the payee**
 - g. Payee/Participant email for Remittance Advice – Enter the email address for the payee. If you do not have an email, leave this blank and a paper copy will be sent instead.**
 - h. Payment type – Enter either BACS or cheque**
 - i. Sorting code – Enter participants bank account sort code**
 - j. Account number – Enter participants bank account number**
 - k. Invoice number – this will be automatically generated when the date the claim was sent to Creditor Payments is inputted. Please ensure you copy the formulae to new rows.**
 - l. (Invoice date) Date participant submitted their claim –enter the date the expenses form was received**
 - m. Dates of travel – Enter the dates of the visits the participant is claiming for

- n. Reason for Travel – Enter the visit type/any other reason for travel
 - o. Description of expenses – enter any travel calculations e.g. Mileage = home to GRH x 2
 - p. Miles – enter the total number of miles the participant travelled for all visits being claimed for. Calculate this using [AA Mileage Calculator](#)
 - q. Mileage rate – enter the agreed mileage expenses rate
 - r. Mileage payment – a formula in this cell will calculate miles multiplied by mileage rate
 - s. Evidence submitted – enter details about any evidence submitted e.g. Parking ticket x 1 (date of ticket, value of ticket)
 - t. Scanned Evidence
 - u. Total amount claimed – a formula in this cell will calculate mileage payment plus other expenses**
 - v. Account code – enter ‘7271’**
 - w. Cost centre – enter the code for the corresponding budget holder**
 - x. Analysis code – enter the correct code for the trial**
 - y. PO number – The same PO number is used for all claims. Enter ‘EXC2015’.**
 - z. Other expenses e.g. parking – enter the total amount to be paid for parking, rail fares etc.
 - AA. Details added by/Date
 - AB. Date sent to Creditor Payments – enter the date the spreadsheet is submitted to Creditor Payments.**
- iv. Copies of relevant receipts/evidence of expenses must be retained for a minimum of 7 years for audit purposes. Physical copies should be securely stored in the relevant ISF (Investigator Site File) or evidence of receipt costs can be scanned and saved in the relevant trial folder on the shared RDSU network drive. If saving scanned copies to the RDSU drive, folders should include ‘RETAIN UNTIL [date records must be retained until]’, visit type and date of visit in the folder name.

Electronic copies or physical copies do not need to be submitted to Creditor Payments, instead these must be retained for audit purposes as described above. The Delivery Team will be responsible for liaising with the Sponsor at study set-up to confirm if physical evidence of receipt costs must be retained throughout the study, or if digital records are sufficient.

- v. When the application for payment has been added to the spreadsheet, the spreadsheet should be prepared to be submitted to Creditor Payments. Rows of the spreadsheet which have been previously submitted to Creditor Payments should be hidden. The spreadsheet should be protected and marked as 'read only'. Research team staff should submit the completed spreadsheet to the budget holder for approval.
- vi. The budget holder should submit the approved spreadsheet to Creditor Payments via the group Creditors email ghn-tr.Glofssap@nhs.net, adding 'Urgent Invoices' to the subject line. A delegated member of staff can submit the approved spreadsheet on the behalf of the budget holder by attaching an email containing the budget holder's approval.
Approved patient expenses spreadsheet is used by the RIG Professional Services team to claim the cost of the participant expenses from the Sponsor, as described below.

5. Process for Claiming Expenses Costs from Sponsor

A member of the RIG Project Support team checks the participant expenses sheet on a regular basis and transfers information on to a new spreadsheet which does not contain any patient information. The member of Project Support team prompts the Research Portfolio Managers to review and indicate which expenses can be invoiced to the sponsor. All participant-identifying information is removed and anonymised details are sent to the sponsor/TU to verify if the claims can be invoiced and to request the PO number. After receiving all necessary information, the details are added to the Credit and Invoice Google Sheet, and the claim is processed in the same way as other invoices. The sponsor/TU usually require

these details: Participant ID, date of travel, study visit number, mileage details. Receipts eg parking ticket, or bus/rail tickets etc can be included in the invoices if required by sponsor/TU.

6. Participant Reimbursement Payment System

In place of the procedure described above, a number of Sponsors are using participant payment reimbursement systems, for example PatientGO or Greenphire. These systems enable a sponsor to either direct transfer funds to patient bank accounts or provide a debit card where funds are loaded onto for the participants to use for trial expenses.

Trial participants are asked to provide their written consent when agreeing to use these systems. Our agreement to use these systems will be reviewed at study set-up during the local Capability and Capacity assessment.

Appendix 2 – Example Expenses Form

FIND-CKD Reimbursement of Expenses (up to £150.00 per visit)

Please complete this form in BLOCK CAPITALS

Participant name			
Trial ID		MIRN number	
Email address			
Type of visit		Date of visit	
Bank details for BACS transfer			
Payee name			
Account number		Sort code	

Please tick the relevant box(es) to indicate what you are claiming for

Mileage*	Parking ticket**	Bus ticket**	Train ticket**	Taxi fare**	Refreshment (for visits over 3 hours, £20.00 max)

You will also be paid an inconvenience fee of £40.00 for every onsite study visit you attend. This does not include blood tests prior to your appointment.

* We will calculate your mileage for you. You **do not** need to include petrol receipts.

** Please note you must provide all relevant tickets and receipts for your parking ticket or bus ticket to be reimbursed.