

HUMAN RESOURCES POLICY

TRAVEL AND EXPENSES POLICY

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Equality Impact Assessment

Date	Issues
22 July 2016	None

Policy Validity Statement

This policy is due for review on the latest date shown above. After this date, policy and process documents may become invalid. Policy users should ensure they are consulting the currently valid version of the documentation.

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POLICY

POLICY STATEMENT

Travel is an integral part of the work of many of CCG staff and it is right that expenses incurred in travelling should be reimbursed.

Sections 17 & 18 of the Agenda for Change NHS Terms & Conditions of Service Handbook provides for the reimbursement of staff for mileage allowances and subsistence cost. To view the Agenda for Change NHS Terms & Conditions of Service Handbook go to the NHS Employers web site at www.nhsemployers.org and look for the terms of conditions handbook.

The purpose of this policy is to provide:
A structured framework to claiming travel expenses
Practical guidance to staff and managers on process and procedure

To ensure that travel expenses are claimed in a consistent, accurate and timely way.
Guidance on mileage allowance

This policy and procedure is for employees on Agenda for Change terms and conditions.

2.0 PRINCIPLES

- 2.1 The purpose of this policy and procedure is to outline the rules set out by the Clinical Commissioning Group for the reimbursement of travel and expenses that are necessarily incurred by any individual engaged on business approved by the organisation.
- 2.2 The primary purpose of travel and subsistence allowances is to reimburse the necessary costs of meals, accommodation and travel arising as a result of official duties away from home.
- 2.3 The rates and conditions are, where appropriate those set out in the relevant Terms and Conditions Handbooks, or otherwise agreed by the organisation.
- 2.4 This document is mandatory and applies to all staff on Agenda for Change Terms and Conditions and interview candidates.
- 2.5 Any abuse of this policy will be investigated and may result in disciplinary action being taken.
- 2.6 Travel and expenses claims are subject to Tax and National Insurance Liabilities as detailed in Appendix 1.

3. TRAVEL EXPENSES

3.1 ELIGIBLE MILES

Staff will be reimbursed for miles travelled in the performance of their duties for the CCG which are in excess of the home to agreed work base return journey. Eligible miles are normally those travelled from the agreed work base and return. However when the journey starts at a location other than the agreed work base e.g. home, the eligible miles will be as set out in appendix 2.

3.2 CAR ALLOWANCE

All car mileage will be reimbursed at one of two Standard Rates for car drivers registered with the authority regardless of the vehicle size. The mileage rate is dependent on car usage (see Appendix 2)

3.3 RESERVE RATE

Any member of staff who does not register their vehicle with the organisation will be reimbursed at the Reserve Rate for any mileage claimed. The reserve rate is also implemented for specific reasons for travel such as – excess mileage due to NHS merger or organisational change, temporary moves or secondment attending training courses or for call out.

3.4 LEASE CARS

For former NHS employer/organisation Lease Cars that transferred to a CCG on 1st April 2013 the mileage rate will be that at the point of transfer until the scheme expires.

The mileage rate for lease cars is specified in the CCG lease car policy.

3.5 MOTORCYCLE ALLOWANCE

Members of staff using a motorcycle for official journeys will be reimbursed a mileage rate as set out in Appendix 3

3.6 PEDAL CYCLES

Members of staff using a pedal cycle for official journeys will be reimbursed a mileage rate as set out in Appendix 3

3.7 PASSENGER RATE

When members of staff travel together on CCG business and separate claims would otherwise be made, the

driver may claim a passenger allowance as set out in Appendix 3. The name and designation of all passengers must be shown on the claim form. Passenger allowance is not payable to lease car drivers.

3.8 OTHER ALLOWANCES

Staff will be reimbursed the reasonable parking, garage, toll and ferry costs when on CCG Business on production of a valid parking receipt.

3.9 CALL OUT

Any member of staff called out to return to work following the normal completion of their shift will be paid at the Reserve Rate.

3.10 TRAINING COURSES/CONFERENCES/EVENTS

All employees attending manager approved training courses, conferences or events are eligible to claim mileage over and above home to work mileage on the Standard Rate. Course trainers providing training at a base other than their normal work base will claim mileage over and above home to work mileage on the rate that they are registered to receive.

3.11 EXCESS MILEAGE

Where there is a compulsory requirement for an employee to change their base of work on a temporary or permanent basis e.g. a merger of NHS employers, acceptance of another post as an alternative to redundancy, change of work base, the employee may be reimbursed their extra daily travelling expenses for a period of four years from the date of transfer. Mileage will be reimbursed at the reserve rate or through the submission of receipts, the cost of public transport. Excess mileage authorisation form is set out in Appendix 4.

If a member of staff who is claiming excess travel subsequently moves home they must complete a new Excess Travel Authorisation Form in order that the new mileages may be calculated and adjusted accordingly.

3.12 BULKY EQUIPMENT

Where, at the requirement of the employer, an employee carries heavy or bulky equipment in a private car, an allowance at the rate specified in Appendix 2 for journeys on which the equipment is carried. (The equipment must be either of a weight that is unreasonable to be carried or alter the seating capacity of the vehicle).

3.13 PUBLIC TRANSPORT

If an employee uses public transport for business purposes the cost of bus fares and standard rail fares will be reimbursed.

4.0 SUBSISTENCE

Any member of staff who is required to be away from home for business purposes may claim for additional costs that are incurred, up to the limits set by the CCG. Refer to Appendix 5 for maximum reimbursement limits. Claims will be reimbursed on the basis of original receipts that must be attached to all claims. Copy receipts are acceptable if agreed by the manager but these payments will be subject to income tax deductions. The organisation will not pay for the cost of any alcoholic beverages.

4.1 OVERNIGHT ACCOMMODATION

If a member of staff stays overnight in a hotel or other similar accommodation for business purposes, that have been approved by their manager, the overnight costs for bed and breakfast will be reimbursed up to

the limits set by the CCG. In exceptional circumstances where accommodation is not available within the agreed limit, the employee should seek the most competitive rates and ensure that these are approved by the line manager prior to the expenditure being incurred. Any claims that exceed the agreed limit must be clearly noted to show that prior approval for the expenditure has been given. The cost of up to two further day time meals may be reimbursed in any 24 hours, up to the maximum of the appropriate meals allowance as detailed in Appendix 5.

5.0 OTHER EXPENSES

5.1 EXPENSES OF CANDIDATE FOR APPOINTMENT

Agreement to pay candidates interview expenses must be approved with the appointing officer prior to interview. The appointing officer is responsible for informing candidates of the process and handling the associated internal administration. Candidates must complete a Travel and Expenses Claim Form and Registration Form in order to facilitate payment. Payments will be made by BACS through the payroll system, never by cash. Reimbursement of expenses shall not be made to employees who withdraw their application or refuse an offer of appointment.

5.2 RELOCATION EXPENSES

Please refer to local CCG Relocation Expenses Policy.

5.3 REIMBURSEMENT OF SUNDRY EXPENSES

In exceptional circumstances it may be necessary for a member of staff to purchase sundry items which may be required in order to carry out their duties. The budget manager must give prior approval for all such expenditure and original receipts must accompany the claim for reimbursement. The Authority would not expect sundry items to be purchased if they could be obtained through the normal purchasing procedure.

6.0 PROCEDURE

6.1 TRAVEL AND EXPENSES CLAIMS FORM SUBMISSION

All employees required to use their own vehicle for business purposes will have to provide the following documentation which will be copied and added to the employees personal file. The documents must be kept up to date at all times.

- Driving Licence (paper and photo card)
- Car Insurance – including business
- Car Tax
- MOT
- Completed registration form

A checklist and recording is available in Appendix 6.

6.2 METHODS OF PAYMENT

Expenses payments will be made monthly with salary payments. All completed claims should be submitted by 4th working day of month following claim for payment in the next month's salary. Payment will be withheld or delayed if the necessary documentation or process is not completed and appropriate procedures followed. It is the manager's/budget holder's responsibility to ensure that staff are made aware of the correct procedure to follow for the claiming of expenses.

All claims should be made within 3 months of the expense taking place. Failure to do so may result in the claim being forfeited. The Chief Finance Officer will make a decision based on the facts available and their decision shall be final.

6.3 CLAIM FORM

Expenses payments will only be authorised if they are submitted on the correct form or through the correct e-Expenses process and accompanied by original receipts (except for mileage).

6.4 AUTHORISATION

Claims will only be accepted if the most direct route of travel is used. Only claims signed by an authorising manager will be accepted for payment. If the claim is not signed it will be returned to the authorising manager, as will incorrectly completed claims.

6.5 EXEMPTIONS

There will be no reimbursement of
Parking fines
Speeding fines
a contribution towards vehicle running costs or additional personal motoring costs, (the mileage allowance is set at a level to include this)

The CCG forbids the use of handheld mobile phones whilst driving.

7.0 EQUALITY STATEMENT

In applying this policy, the Organisation 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, gender, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, and sexual orientation, in addition to offending background, trade union membership, or any other personal characteristic.

An Equality Analysis has been carried out on this policy – Appendix 7

8.0 MONITORING AND REVIEW

This Policy is subject to frequent review in line with Agenda for Change NHS Terms and Conditions of Service in line with the publication of the AA Guides indicating motoring costs. Amendments to mileage allowances will only take place if rates increase or decrease by 5%.

Date of review	Date of impact
November 2013	January 2014
April / May 2014	July 2014

In addition the policy and procedure will be reviewed periodically by Human Resources in conjunction with CCGs and Trade Union representatives. Where review is necessary due to legislative change, this will happen immediately.

The implementation of this policy will be audited on an annual basis by the CCG Reference Group and reported to the CCG Transition Team on a six monthly basis.

9.0 ASSOCIATED DOCUMENTATION

Disciplinary Policy
Agenda for Change Handbook

Appendix 1 - Tax and National Insurance Liabilities – From 1st July 2013

For details of HM Revenue and Customs guide to personal Taxable Allowances and Rates

HYPERLINK "<http://www.hmrc.gov.uk>" www.hmrc.gov.uk

Mileage reimbursement is a 'payment' from your employer that can be subject to tax and national insurance deductions on the whole amount. However if the payment is clearly for costs incurred in the performance of an employee's duties then tax relief can be obtained.

If you are reimbursed for travel that is not considered to have been undertaken in the course of an employee's duties, then there will be no tax relief available and the full amount will be considered as income and subject to tax and national insurance accordingly.

HMRC operate an Approved Mileage Allowance Payment (AMAP) which enables tax free reimbursement. Table 1 below provides information for the tax year 2013/14 as an example for guidance only as these may be revised at any time dependent on government policy.

The total miles travelled, regardless of the rate at which they are reimbursed, will be reported to the Inland Revenue at the end of the financial year in order that taxable benefit can be calculated. The taxable benefit will feature on each employee's P11D if you are not covered under the taxed at source arrangement.

Table 1 – AMAP rates

Type of vehicle	Tax year
Cars up to 10,000 miles	45p per mile
Cars over 10,000 miles	25p per mile
Motorcycle	24p per mile
Bicycle	20p per mile

Any queries relating to your tax position should be directed to your local tax office

Type of payment	Tax liability	National liability	Insurance
Business Miles	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or Taxed at Source (TAS) in-line with the individual arrangement for your CCG.	Deducted	on profit element of mileage
Reserve Rate	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or Taxed at Source (TAS) in-line with the individual arrangement for your CCG.	Deducted	on profit element of mileage
Excess travel	If the change of base is permanent there is a liability for tax which will be deducted from pay. There is no liability if the change is temporary for less than 24 months.	As with tax	
Passengers	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or Taxed at Source (TAS) in-line with the individual arrangement for your CCG.	No liability	
Pedal Cycles	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or Taxed at Source (TAS) in-line with the individual arrangement for your CCG.	No liability	

Course/Study Travel (now Reseve Rate)	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or Taxed at Source (TAS) in-line with the individual arrangement for your CCG	No liability
Home to base travel	There is a liability for tax which will be deducted from pay.	As with tax
Othertravelling expenses eg parking, toll charges	Provided that these are supported by receipts there is no tax liability	As with tax
Subsistence and other reimbursements	Provided that the expense is receipted and is a reimbursement of amounts actually paid, there is no tax liability	As with tax
Relocation Expenses	Tax free up to £8,000 provided that expenditure falls within the categories set out in the Inland Revenue Regulations.	As with tax

Appendix 2 - Eligibility Mileage

Eligible mileage – illustrative example	
In this example the distance from the employee's home to the agreed base is 15 miles	
Journey (outward)	Distance
Home to base	15 miles
Home to first call	Less than 15 miles
Home to first call	More than 15 miles
Journey (return)	
Last call to base	Eligible mileage en
Last call to home	Less than 15 miles
Last call to home	More than 15 miles

Appendix 3 – Mileage Rates

Rates will be reviewed twice a year April / May (to match release of AA Guides) and again in November. Should rate calculation amend mileage costs either up or down by 5% this will be amended to affect mileage claims from July onwards (after April/May) or January (following November).

Current mileage rates can be found on the NHS Employers website within the NHS Agenda for Change Handbook in section 17, with details of how the rates are calculated contained in Annex L – HYPERLINK
"http://www.nhsemployers.org.uk" www.nhsemployers.org.uk

Appendix 4

AUTHORISATION TO CLAIM EXCESS MILEAGE

“Where there is a compulsory requirement for an employee to change their base of work on a temporary or permanent basis e.g. a merger of NHS employers, acceptance of another post as an alternative to redundancy, change of work base, the employee may be reimbursed their extra daily travelling expenses for a period of four years from the date of transfer. Mileage will be reimbursed at the reserve rate or through the submission of receipts, the cost of public transport.”

Travel & Expenses Policy Para 3.11

This form is to be completed by the claimant and authorised by their line manager.

Name	
Home Address	
Old Base	
New Base	
Date of Change	
Protection Period dates	

EXCESS MILEAGE CALCULATION

Daily return mileage from home to present base	
Daily return mileage from home to future base	
Excess miles (difference between present and future return mileage)	

I attend work at present on.....occasions each week and will be attending for work at my new base on.....occasions each week.

I certify that the above information is correct and accurate.

Claimant's signature _____ Date _____

Authorising Manager Signature _____ Date _____

Appendix 5 - Subsistence rates

The rates listed below are subject to periodic change and so the Agenda for Change Handbook should be checked for the latest rates – HYPERLINK "http://www.nhsemployers.org.uk" www.nhsemployers.org.uk

1. Night allowances: first 30 nights - Actual receipted cost of bed and breakfast up to a maximum of £55.
2. Night allowances in non-commercial accommodation - Per 24 hour period: £25.00
3. Night allowances: after first 30 nights - Maximum amount payable: £35.00
4. 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
5. Incidental expenses allowance (this allowance is subject to a tax liability) –
Per 24 hour period: £4.20
6. Late night duties allowance (this allowance is subject to a tax liability) –
Per 24 hour period: £3.25

Appendix 6 Registration form checklist

'All employees required to use their own vehicle for business purposes will have to provide the following documentation which will be copied and added to the employees personal file. The documents must be kept up to date at all times.' (Travel and Expenses Policy Para 5.1)

The employee shall produce documents for the line manager to scrutinise and record the relevant details. A new form shall be completed as documents are renewed e.g. insurance

	Effective date and expiry date (where applicable)	Manager name and date seen
Driving Licence (paper and photo card)		
Car Insurance - including business		

Car Tax		
MOT		

This form shall be stored in the employee's personal file.

Appendix 7 – Equality Analysis Initial Assessment

Title of the change proposal or policy:

Travel and Expenses Policy

Brief description of the proposal:

The purpose of the Policy and procedure is to outline the rules set out by the Clinical Commissioning Group for the reimbursement of travel and expenses that are necessarily incurred by any individual engaged on business approved by the organisation.

Name(s) and role(s) of staff completing this assessment:

Jenna McGuinness, HR Manager

Date of assessment: 22 July 2016

Please answer the following questions in relation to the proposed change:

Will it affect employees, customers, and/or the public? Please state which.

This policy and procedure applies to all employees of the Clinical Commissioning Group who are employed or engaged on Agenda for Change Terms and Conditions only.

Is it a major change affecting how a service or policy is delivered or accessed?

NO

Will it have an effect on how other organisations operate in terms of equality?

YES

If you conclude that there will not be a detrimental impact on any equality group, caused by the proposed change, please state how you have reached that conclusion:

This Policy will be applied to all staff on Agenda for Change Terms and Conditions and there is no evidence that the policy will impact, disadvantage or discriminate against any particular protected characteristic group.

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Travel and Expenses Policy – July 2016

HYPERLINK "http://www.slam.nhs.uk/media/373445/nhs_rgb.jpg"
North of England Clinical Commissioning Groups

Travel and Expenses Policy – March 2015