

Employee Expenses Policy and Procedure

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1. Purpose

- 1.1. This policy document is a key element of the CCG's internal control environment and describes, in detail, the arrangements for incurring and seeking recompense for expenses whilst officers' conduct the CCG's business.
- 1.2. The CCG Prime Financial Policies detail the financial responsibilities, policies and procedures to be adopted. Together with the Standing Orders, the Scheme of Delegation, Financial Procedure Notes and other locally generated rules, instructions and written policies, they cover all aspects of financial management and control.
- 1.3. This policy will be issued to all Department Managers and those staff authorised to sign travel expenses claim forms as a tool to assist them in ensuring the correct payment to staff when authorising claims. It should also be made available to all officers who may incur expenses whilst undertaking duties on behalf of the CCG.
- 1.4. This policy and procedure has been designed to be a guide to managers and staff to assist in the authorisation and correct claim of expenses. If at any time there should be any query relating to this policy document or its content contact should be made in the first instance with the Human Resources department.
- 1.5. There has been no attempt to completely identify all rates of payments allowable, or to recreate all the relevant passages from the various *Whitley Council* or *Agenda for Change* regulations or any local conditions of service. The policy is designed to be of assistance without requiring regular updating.
- 1.6. The information and instructions contained in this policy are for the guidance of all employees. The policy has been prepared in light of Her Majesty's Revenue & Customs (HMRC) regulations, in order to ensure that the CCG / its employees comply with Income Tax and National Insurance legislation.

2. Scope of the Policy

- 2.1. The policy applies to all staff, including temporary staff and contractors to the CCG, officers of the Commissioning Support Unit (CSU) and officers of the Staffordshire Business Unit.

3. Detailed User Procedure Notes

3.1. Introduction

- 3.1.1. In the event that an expense or benefit claim is contemplated in respect of any item not included in this manual, or an employee has a query relating to the payment of expenses under this policy, the matter must be referred in the first instance to their Line Manager who may thereafter need to refer to the Payroll or Human Resources departments for guidance.

3.2. Expense Claims by Employees

- 3.2.1. It is the CCG policy that employees are reimbursed the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of their employment. Employees are expected both to minimise costs without impairing the efficiency of the organisation and to avoid any unnecessary costs.
- 3.2.2. Non-Executives may make claims for expense reimbursement on an expenses claim form. All other employees are required to claim expenses electronically through the "Easy" system

- 3.2.3. Expenses incurred on behalf of the CCG are to be recorded in detail either on the claim form or in the “Easy” system. Claims should be submitted on a monthly basis or at the latest within three months of the expense being incurred. Claims for expenses that are over three months old will require the authorisation of the CFO or Accountable Officer before any payment is made.
- 3.2.4. Only original copies of the actual expenses claim forms and supporting receipts will be accepted. No photocopy or faxed claim forms or receipts will be accepted. This is due to HMRC regulations and to ensure that the signatures are genuine.
- 3.2.5. The expense claim form or “Easy” system should be used only for employees’ travel and subsistence expenses. Other goods and services should be ordered in advance by using a purchase requisition entered to the Accounts Payable system or else through the petty cash float if of minor value.
- 3.2.6. All expense claims will be paid via the payroll at the same time that normal salaries are paid.
- 3.2.7. Where expenses are incurred in foreign currencies, a manual claim form should be completed. The amounts incurred should be shown, in the currency in question, in the relevant columns of the expenses form. However, reimbursement will be made in £ Sterling. The rate of exchange to be used will be the rate in force on the date of the processing of the claim unless evidence of the exchange rate actually obtained is provided with the claim.
- 3.2.8. The declaration on the expenses form must be signed by the claimant and the form must be authorised under the procedures described below under “Authorisation of Expense Claims”. Submission of an electronic claim form through the “Easy” system will be deemed to have the same effect as appending a signature to a manual claim form. The employee thereby confirms that the claim is a true and accurate record of the costs incurred whilst undertaking CCG business.
- 3.2.9. When an electronic form has been completed, the supporting receipts must be securely fixed to a sheet of paper on which the employee name and the date of the claim has been clearly marked. Otherwise, supporting receipts must be attached to a manual claim form.
- 3.2.10. Completed claim forms and/or original receipts must be received in the Payroll Department no later than the 6th day of the month in which payment is required.
- 3.2.11. Claim forms received too late for input will be held until the next normal pay cycle and advances will not be provided for late receipt of claims. In exceptional circumstances where the authorised signatory officer feels that the delay was not caused by the individual and delay in payment may result in hardship, a request can be made by the appropriate Budget Holder / Manager or Departmental Manager for an exceptional payment or advance to be made to the employee.

3.3. Authorisation of Expense Claims

- 3.3.1. The responsibility to ensure that claims are correct / justified lies firstly with the claimant and then with the Authorised Signatory. It is therefore important that the signatory checks the validity of the claim and is satisfied that any mileage claimed is reasonable for the journey undertaken. Authorised Signatories should note that they may face disciplinary action in line with the Disciplinary Procedure if they are deemed to have been negligent (having made insufficient checks) when signing fraudulent expense claims. Lay Members whilst interpreted as an appointment rather than a position of employment, the same process with regard to negligent fraudulent claims would apply i.e. verbal warning, informal written warning and potential dismissal.

- 3.3.2. Expense claims must be authorised by the employee's manager who will normally be the Budget Holder / Manager. If in doubt contact should be made with the CFO who maintains an up to date list of signatories.
- 3.3.3. However, claims must not be authorised by an employee who is a close relative, and alternative authorisation must be obtained. Under no circumstances will claims self-authorised by employees be paid.
- 3.3.4. Any amendments made to expense forms should be initialled by the claimant and by the individual authorising the claim.
- 3.3.5. Expense claims from Members of the Governing Body should be authorised by the Accountable Officer or the CFO.
- 3.3.6. Expense claims made by the Accountable Officer must be authorised by the Chair or the CFO.
- 3.3.7. Authorisation will be by way of appending a signature to a manual claim. For electronic claims, authorisation is completed electronically by the employee's Line Manager or the Budget Holder.
- 3.3.8. Once authorised, manual claims should never be returned to the staff member. This prevents the employee from adding additional entries to an already authorised claim form. It is not possible for an employee to gain access to a claim made through the "Easy" system that has been authorised by the Budget Holder.
- 3.3.9. Only when a claim has been authorised by an appropriate officer of the CCG and the supporting receipts have been received and checked for validity will the payroll department process reimbursement of the amounts incurred or claimed.

3.4. Advances in anticipation of expenses

- 3.4.1. It is not possible to provide staff with an advance of expenses to be incurred, except in exceptional cases of business travel. Where the CCG feels that the individual cannot afford to outlay the sum required, consideration should first be given to ensuring that bills are invoiced to the CCG rather than being required to be paid and reclaimed by the individual.
- 3.4.2. Exceptional circumstances must be authorised by the CFO before an advance is paid.
- 3.4.3. When an advance is authorised, payment should normally be made through the payroll.
- 3.4.4. Claw-back will be made on the next payroll run; it is incumbent on the employee to submit an expense claim promptly to ensure that reimbursement and claw-back occur within the same month.

3.5. Available Types of Classification of Car User

- 3.5.1. Before using a car for work staff should be given an official classification although staff not designated as Lease Car or Regular Car users will be treated as Standard Car Users by default.
- 3.5.2. There are two types of possible classifications of car user as shown below:
 - Lease Car Users
 - Standard Car Users

- 3.5.3. **Lease Car Users** – are directed to the Lease Car Policy for further advice.
- 3.5.4. **Standard Car User** (Casual Mileage Rate) – this applies to employees who are required to use their car for work on an occasional basis for which they will require appropriate insurance. When a Standard Car User uses their car for study leave they will be paid at public transport rate.
- 3.5.5. Employees will be allocated to the above classes when they make their first travel claim and will be required to complete a Vehicle Registration Form with the appropriate details. This will ensure that they are paid the appropriate rate via the payroll system.
- 3.5.6. A new Vehicle Registration Form will be required for any change of vehicle.

3.6. Use of Private Vehicles for Business Use

- 3.6.1. Employees who make an expenses claim are certifying that the vehicle used for the period of the claim is in a roadworthy condition and has a valid MOT certificate as well as that they have the appropriate insurance covering the use of the vehicle for business use. Employees are also certifying that they are eligible to drive the vehicle in that they held a valid driving license at the time that the journey was made.
- 3.6.2. Periodic checks will be made to ensure that employees maintain the correct level of insurance for business use. Where employees are requested to supply evidence of insurance this must be done without undue delay.
- 3.6.3. Where employees will be required to use their private vehicle on CCG business, the employee's line manager will undertake a check upon employment and at intervals not exceeding six months thereafter to ensure that the employee holds a valid driving licence, an MOT certificate for the vehicle and insurance that includes Class 1 Business Use.

3.7. Business Travel

- 3.7.1. Expenses may be claimed in accordance with this procedure only where they are incurred on business journeys. In order to identify those journeys which may be regarded as business journeys the following guidance is provided.
- 3.7.2. For each employee authorised to claim expenses they will have a normal base determined as identified by their contract of employment. Travel to and from this location to home cannot be claimed except as in in paragraph 10.5 below. The cost of travelling between an employee's home and normal place of employment is not an expense incurred "in the performance" of the duties of employment. The cost of the travel merely puts an employee in a position to perform the duties and is not incurred in actually doing the job. All journeys away from the base on business may be regarded as business journeys, except that where a journey begins or ends at home the employee may claim only the cost of the lesser of:
 - the distance actually travelled; or
 - the distance which would have been travelled if the journey had started or ended at the employee's normal place of work, as appropriate
 - for Lay Members base is considered to be Home Address for purposes of claiming Business Mileage
- 3.7.3. In some circumstances, staff may have two working bases. In this case this should have been identified in the initial terms and conditions for the job and mileage between locations or from either location to home cannot be claimed except as in Paragraph 10.5 below.
- 3.7.4. Where employees hold two positions with the CCG each will be subjected to the above

rules on a separate basis and mileage needed to get from one job to the other cannot be claimed as business mileage.

3.7.5. Where an employee works for more than one CCG or other organisation they must claim mileage and other expenses only once, from the organisation that is most relevant to the reason for the journey. A claim must not be made for mileage between two jobs that would be classed as private mileage under HMRC rules.

3.7.6. Where a staff member is required to attend the normal location outside the agreed working hours (overtime, call-out or recall-to-work), then the mileage from home to the location can be claimed. All mileage claimed in these situations from home to base will be subjected to appropriate income tax / National Insurance. Payment will be made at public transport rate except where the claim is for an emergency duty call out which will be paid at the employee's normal business mileage rate.

3.8. Pedal Cycles

3.8.1. Employees using pedal cycles for journeys on CCG business will be paid at the rate shown in the *Agenda for Change* section of the NHS Employers website:

<http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook/>

3.9. Car Parking Fees

3.9.1. Employees will not be paid parking fees incurred whilst parking at or near their normal place of work.

3.9.2. Where staff are required to pay for parking a car whilst on CCG business then reimbursement can be reclaimed on the production of an original receipt.

3.9.3. In the case of car parks where parking costs can be reclaimed in-store (e.g. supermarkets), production of both parts of the parking ticket including the refund section are required before reimbursement is made.

3.10. Road Tolls and Congestion Charges

3.10.1. Road toll fees and congestion charges can be reimbursed where these were incurred on business for the CCG. However, using a toll road is an option not a necessity and as such road toll fees will only be refunded in exceptional circumstances where there is no alternative to using a toll road e.g. motorway closed due to accident, or the commencement of a meeting would otherwise necessitate an early start.

3.11. Rail Fares

3.11.1. All rail journeys, where authorised, will be reimbursed at second class rates unless, by exception, the first class rate is less costly, or, with the prior agreement of the appropriate Director, first class travel is considered appropriate bearing in mind the time of travel, nature of business, overall efficiency of the CCG and the additional cost.

3.11.2. Rail tickets should be arranged through the CCG's Admin Team. The booking will be arranged by using the CCG's credit card facility. Sufficient notice must be given to allow the Team to obtain the relevant tickets in plenty of time for the journey. By ordering through this system the CCG is able to ensure that the best price is obtained for the journey to be undertaken and obtain value for money.

3.11.3. When the CCG Admin Team undertake the bookings full use should be made of the internet (e.g. www.thetrainline.com) to ensure discounted prices are obtained and

booking fees are minimised.

- 3.11.4. Only in limited cases where staff have had to undertake an emergency booking themselves will reimbursement will be made on production of the actual original receipt.

3.12. London Underground / Tube

- 3.12.1. The CCG has a small number of 'Oyster Cards' for use by employees on the London Underground. These should be used wherever possible as they limit costs to the CCG to the actual journeys made, up to a pre-set maximum daily charge.
- 3.12.2. When an Oyster Card is not available, staff using the London Underground for business use should retain the original receipt and claim reimbursement on their expenses form.
- 3.12.3. It is however recognised that in some stations the ticket is retained by the platform machinery. In these circumstances reimbursement will be made provided the employee makes a statement to that effect which is signed by the Authorised Signatory. In all other cases payment will not be made without an original receipt.
- 3.12.4. It will be the role of the Admin Team to maintain a record of the issue / usage of Oyster Cards; the record will include the date of issue and return of the card, the officer to whom the cards have been allocated, As cards are issued, the employee will be required to acknowledge, by signing a proforma, their confirmation that the card will be used only in the course of CCG business.
- 3.12.5. It is important that, when individuals use Oyster Cards, they provide information, if able to, on the balance remaining on the card. This is usually registered on the barriers when the cards are used to exit from the Underground station. This is to ensure the next individual using the card will have sufficient funds to travel. It also allows for arrangements to be made to top up the cards as appropriate. This is usually undertaken by the Accountable Officer using a CCG credit card when on business in London. Alternatively if the option is available then online facility to top up cards can be used.
- 3.12.6. Where the pre-paid system is used, the Admin Team will record the value remaining on the card when provided this information by the user on return of the card

3.13. Taxis

- 3.13.1. No reimbursement will be made for using taxis for travelling in the local area except in exceptional circumstances, with the prior approval of a Director, and only relating to genuine business need. Examples are the lack of available public transport in the area, or the requirement to carry significant work related equipment that it would be unreasonable to take on public transport, or where it is in the interests of the overall efficiency of the CCG due to comparative travelling times.
- 3.13.2. The CCG also recognises that, where a number of individuals from the CCG are travelling together, a taxi may be more cost-effective in certain circumstances where a car is not reasonably available, therefore consideration has to be given as to the cost versus public transport.
- 3.13.3. Taxis used for business trips will only be reimbursed on production of an original receipt. Taxis used from train stations to relevant venues will also require a receipt.

3.14. Subsistence Allowances

- 3.14.1. Employees required to travel in the course of their work may claim subsistence allowances in accordance with the following rules at the rates shown in the *Agenda for Change* section of the NHS Employers website:

<http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook/>

3.14.2. It is essential that employees making claims under the subsistence rules take note of the requirement to produce original receipts for certain items. Without original receipts these items will not be reimbursed.

3.14.3. The amounts that can be claimed are normal maximum amounts and should only be claimed by employees where they have been incurred in addition to normal costs. Where it is anticipated that a claim may need to exceed the allowable maximum, for example hotel accommodation, it must be agreed in advance by the appropriate Budget Holder / Manager and the employee's line manager.

3.15. Meal Allowances

3.15.1. Where meals are included in the price of overnight accommodation (e.g. price quoted for bed and breakfast), this should be part of the hotel bill and not a separate claim. If the meals are not included or the absence does not require overnight accommodation then amounts will be paid in accordance with the rates shown in the *Agenda for Change* section of the NHS Employers website:

<http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook/>

- Meal Allowance – for any absence from work of at least 5 hours including the hours of 12:00 to 14:00
- Evening Meal Allowance – for any absence from work of at least 10 hours extending beyond 19:00 hours
- Day Meal Allowance – for any absence from work of at least 24 hours
- Incidental Expenses Allowance – for any absence from work where the accommodation / meals are provided without charge to the employee

3.15.2. The above subsistence payments must not be claimed where the meals are provided free of charge as part of the business / training event. Where, by exception the employee considers that the actual necessary costs may exceed the above allowances (e.g. where dining is undertaken as part of a business meeting / liaison activity with external partners which is not funded or for stays in central London) they should discuss this with the Budget Holder / Line Manager and the appropriate Director and agree an appropriate alternative limit; this will recognise that the employee should not be out of pocket for reasonable costs but that taxpayers resources are being used.

3.16. Hotel Accommodation

3.16.1. Accommodation should be on a bed and breakfast basis with the cost wherever possible not exceeding the sums shown in the *Agenda for Change* section of the NHS Employers website:

<http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook/>

3.16.2. Accommodation can be obtained at this price in most locations. Employees are encouraged to book early so that the best possible room rates are available to them. However, when an employee is not able to identify an acceptable standard of overnight accommodation within the authorised maximum, contact should be made with the Admin Team, who will obtain overnight accommodation at the best possible rate by using

recognised budget hotel chains (e.g. Travelodge, Premier Inn, or comparison sites such as Trivago / Late Rooms that are known to offer an acceptable standard of accommodation).

- 3.16.3. Payment for bookings made by the CCG Admin Team will be made using a corporate credit card so that the employee should not incur any costs for the accommodation provided.
- 3.16.4. The employee may seek accommodation themselves, particularly if the need for overnight accommodation arises at short notice. In all cases the limits shown in the *Agenda for Change* section of the NHS Employers website should be observed.
- 3.16.5. It is recognised that there will be occasions and locations (particularly London) where it is not possible to identify accommodation below this rate. In such circumstances, the employee may exceed the authorised rate but only by an amount necessary to secure a standard of accommodation equivalent to that provided by a budget hotel chain. In any event, the hotel allowance limit, including breakfast and other charges, is £100 for hotels booked outside of London and £150 for hotels booked in London. Both limits are inclusive of VAT and any other charges. For the avoidance of doubt, the London area is the area within the M25 London Orbital Motorway.
- 3.16.6. The employee may use hotel booking facilities such as those provided over the internet to secure a 'late deal' (e.g. Trivago, Late Rooms, etc). The employee will be required to demonstrate that the best available rate was used. This will be achieved by obtaining / retaining copies of screen-prints from internet sites visited.
- 3.16.7. If it is unavoidable to book into a hotel at a rate higher than the allowable rate, this must also be agreed in advance by the Budget Holder / Manager and the employee's Line Manager. This will be achieved by confirmation from the Budget holder of the expected costs by e-mail to the employee and the central administration team. Confirmation will only be given after viewing the supporting documentation that demonstrates that the cost is the best available.
- 3.16.8. In all instances where overnight accommodation is used, an original itemised receipt will be required from the hotel. Those that have been settled in advance, using the corporate credit card should be forwarded to the CCG Admin Team. The invoices settled by the employee should be attached to the employee's expenses claim form.
- 3.17. **Employees should note that additional charges for telephone calls, papers, drinks etc. are the responsibility of the individual and will not be paid for by the CCG except for business calls. These should be itemised on the bill and claimed separately through the expenses claim system**
 - 3.17.1. Employees who stay overnight with friends or family whilst on business can claim the rates shown in the *Agenda for Change* section of the NHS Employers website:
<http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook/>
 - 3.17.2. This will be deemed to include bed and breakfast and no receipt will be required.
- 3.18. **Home Telephone Costs**
 - 3.18.1. Installation & Rental Costs – it is not anticipated that the CCG will pay for telephone installation, but by exception where this is approved, the CCG will reimburse the cost of installation / rental of a landline telephone. Extensions, Internet and TV services are excluded from payment. Payments will only be made on production of receipts

showing the specific expense incurred.

- 3.18.2. Telephone Calls - The CCG will reimburse all outgoing calls made on official CCG business on production of the bill, with the calls relating to business use clearly identified.

3.19. **Mobile Telephones**

- 3.19.1. Staff required to use mobile phones for business use will be issued with one purchased and held in the CCG's name.
- 3.19.2. Staff issued with a mobile telephone must adhere to the policy relating to the use of mobile phones.

3.20. **Other Telephone Calls**

- 3.20.1. Calls made on mobile telephones owned by staff as individuals will only be reimbursed where the manager is satisfied that the mobile phone was the only practical method of communication. In all cases, the costs of using a private telephone for CCG business must be supported by a copy of the itemised bill with the business calls highlighted. Under no circumstances will a contribution be made to the cost of line rental or similar charges.
- 3.20.2. Other calls made by employees that are not covered above, but which are specifically related to the CCG's business will only be reimbursed following submission of a claim duly authorised.

3.21. **Publications**

- 3.21.1. Publications purchased by staff will not be reimbursed through the payroll. Any publications should be purchased through the requisition and accounts payable system or through the petty cash float.

3.22. **Professional Subscriptions**

- 3.22.1. The CCG will not bear the cost of any annual subscriptions except where such reimbursement is included as part of an employee's employment terms and conditions.

3.23. **Plane Fares, Boat / Ferry Travel**

- 3.23.1. These modes of transport should only be used in circumstances where it is the only feasible mode of transport, or it is deemed to be the best use of CCG resources (time, money). Tickets should be obtained in advance wherever possible thus ensuring the best possible rate.
- 3.23.2. Where in exceptional circumstances it is not possible to make prior arrangements then reimbursement will be made on production of the actual original receipt.

3.24. **Hire Cars / Vehicles**

- 3.24.1. The CCG will not normally reimburse the cost of hire cars.
- 3.24.2. Where it is determined that due to exceptional circumstances the use of a hire car is the only viable solution, the vehicle should be hired in the name of the CCG not the individual, and should only be used for CCG business and not employee private use.

3.25. **Conferences**

- 3.25.1. Staff involved in attending a conference / event as an exhibitor on behalf of the CCG can

claim expenses in line with the sections of this policy. However, where possible the CCG should pay in advance for expenses due to VAT implications.

- 3.25.2. Journeys to or from conferences can only be claimed where the Budget Holder / Manager and the employee's Line Manager have authorised the travel in advance. The criterion for this authorisation is that it must be believed that the CCG will gain from the attendance at the conference by the staff member either from information gained at the conference or in prestige etc.

3.26. **Removal Expenses**

- 3.26.1. Removal Expenses will be paid in accordance with *Agenda for Change* guidelines.
- 3.26.2. Removal expenses are not generally applicable to staff under *Agenda for Change* as it is not part of the terms and conditions. Removal expenses tend to be associated with those staff who are consultants and on medical / dental terms and conditions. However it is recognised that the CCG may due to market supply wish to reimburse for relocation expenses when appointing to VSM posts or senior AFC roles, recognising that each case will be considered in its own right and does not create a precedent and final approval will be required by the Remuneration Committee.
- 3.26.3. Removal expenses where due will be paid in accordance with the CCG's policies. Any claim for expenses must be entered onto an expenses claim form and must be accompanied by original receipts; otherwise no payment will be made.
- 3.26.4. Claims made more than 12 months after the move will be liable to tax and NI deductions at the appropriate rate.

3.27. **Excess Mileage**

- 3.27.1. Employees required to work at a temporary base other than their normal place of work can be paid excess mileage provided the temporary change is expected to last less than four years. In order for employment services to process excess mileage claims an excess mileage claim form (Appendix 2) must be completed and authorised, following which employment services will unlock the excess mileage section in the "Easy" system.
- 3.27.2. This also applies to staff, who due to the organisation's decision are required to move base on a permanent basis, are eligible to claim the excess mileage for four years from date of change. This is in addition to those staff able to claim due to requirement to undertake temporary move.
- 3.27.3. Under *Agenda for Change* rules, the claim must be made on the expenses system. Authorisation is the same as for any other mileage expenses.

3.28. **Spouse / Partners Travel**

- 3.28.1. The CCG will not meet the cost relating to the spouse / partner of an employee who accompanies the employee on a business trip.

3.29. **Passenger Miles**

- 3.29.1. Where staff are travelling on CCG business, they should travel together where possible and where this makes good use of CCG time and resources.
- 3.29.2. Where staff do travel together, the driver may claim passenger miles equal to the mileage travelled with the passenger. Payment will only be made where the name(s) of the staff travelling as passengers is entered onto the claim. The rate will be in accordance with the rates shown in the *Agenda for Change* section of the NHS Employers website:

<http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook/>

3.29.3. Where staff are travelling together on CCG business and one of the staff has a lease car, they should travel in the Lease car rather than in any other vehicle.

3.29.4. LEASE CAR USERS ARE NOT ELIGIBLE FOR PASSENGER MILES.

3.30. **Study Leave**

3.30.1. All staff requiring study leave must complete the appropriate study leave form in advance of the study leave being required.

3.30.2. Where study leave relates to an external course that requires a payment to be made for attendance, the invoice should be made out to the CCG and should be paid by the CCG rather than the individual. This ensures that the CCG does not pay VAT on the training, and that there is no tax liability to the employee. Wherever the employee is required to make a contribution this can be facilitated by forwarding the appropriate form to the Payroll Department.

3.30.3. Books, publications and student membership subscriptions required as part of the study can be reimbursed. Normal professional subscriptions cannot be included as part of the claim.

3.30.4. In the event that the employee pays direct for the training a claim should be made using the expenses claim form and original receipts must be attached. Staff will only be reimbursed provided a study leave form has also been completed and authorised

3.30.5. Mileage will be paid for at public transport rate except for lease car users who will be paid at their Lease Car Rate.

3.30.6. Claims for subsistence relating to study leave should be made on the expenses claim form and must conform to CCG policies in relation to subsistence claims.

3.31. **Other Expenses**

3.31.1. Before agreeing to pay anyone by invoice for work being performed on behalf of the CCG it is important that you determine that this is within the HMRC guidelines. Advice should be sought from the CFO.

3.32. **Other Issues**

3.32.1. Business meetings within the CCG are covered by the dispensation, provided the hospitality rules are followed. This covers drinks and meals provided through the hospitality requisition forms for meetings and training events.

3.32.2. Where staff are entertaining visitors on CCG business and are unable to order catering through the normal hospitality arrangements, claims can be submitted, with the Budget Holder / Manager's consent, on the expenses form. Reimbursement will only be made with the production of original receipts and provided that the amounts do not exceed those for subsistence payments.

3.32.3. Reimbursement for hospitality undertaken for business purposes should be based on what is considered to be a reasonable cost per head, aligned to similar values proposed under AFC reimbursement of meal allowances. Reference should also be made to section 3.15 on meal allowances.

3.32.4. Although this policy and procedure has attempted to cover all eventualities there may be

occasions where there is some doubt about how to claim an item or if indeed the claim is acceptable. If this is the case please contact the CFO who will provide advice on the validity of a potential / proposed or actual claim. Wherever possible employees are encouraged to discuss this prospectively.

3.33. Annual Reporting to HMRC

- 3.33.1. At the end of each tax year, the CCG will prepare a statement (Form P11D or P9D as appropriate) in respect of each employee who has received taxable expenses or benefits that have not been taxed at source, giving details of all such payments made in that year.
- 3.33.2. A return will then be made to the HMRC in order that the Inspector of Taxes may collect the tax due from the employee. A copy of this return will be sent to the employee who must include the details on their tax returns.

4. Cross-References

4.1. Cross-reference should be made to the following policies and procedures:

- System user notes issued by the CSU
- Lease Car Policy and Procedure
- Mobile Phones Policy

4.2. Cross-reference should also be made to the following websites:

<http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms- and-conditions/nhs-terms-and-conditions-of-service-handbook/>

5. Training

5.1. There is no specific training requirement identified to underpin the policy.

6. Review of the Policy

- 6.1. All policies will be reviewed no less than every 2 years from the date of approval. The lead person for the policy will be responsible for ensuring that a review is undertaken, and where changes are required, that the process of consultation on the revised arrangements is completed. The lead person will also be responsible for securing adoption of policy revisions by the CCG Executive Team.
- 6.2. All policies will be marked with the date for review on the front cover before being distributed.
- 6.3. Legal or statutory directives may require that policies are reviewed more regularly than every 2 years. It is the lead person's responsibility to ensure that they keep up-to-date with relevant directives to ensure the CCG meets its responsibilities.

7. Monitoring and Compliance

- 7.1. The effective implementation of individual policy documents shall be monitored as appropriate to that individual policy.
- 7.2. The effective implementation of this policy will be monitored by the Remuneration Committee on review and approval of the policy documents developed in line with this policy.

Appendix 1 - Non-Executive Directors, Chair & Lay Members Travel and Subsistence Claim Form

Non Executive Directors, Chair & Lay Members Travel and Subsistence Claim Form

Name	<input style="width: 90%;" type="text"/>	Assignment Number	<input style="width: 90%;" type="text"/>
Car Reg No	<input style="width: 100%;" type="text"/>	Make / Model	<input style="width: 100%;" type="text"/>
		Fuel Type	<input style="width: 100%;" type="text"/>
Engine Size (cc)	<input style="width: 100%;" type="text"/>	Home Post Code	<input style="width: 100%;" type="text"/>
		Trust / PCT Name	<input style="width: 100%;" type="text"/>

Part A - Mileage Claim

Date	Details of Journey	Reason for Journey	Home to HQ (PSA)	Business Miles
	Including Starting point, ALL places visited, and final			

Part B - Expenses / Subsistence Claim

The detail of expenses should explain what is being claimed for such as Food, Accommodation, Train, Parking etc.

Date	Details of Expenses	Reason for Journey	Receipt Attached	Amount
	Receipts must be provided			

Part C - Certification (To Be Completed by ALL)

I declare that the expenses claimed have been necessarily incurred by me on behalf of the Trust / PCT and that none of these amounts have been claimed or are being paid from any other source. I also declare that the vehicle details shown are accurate and that adequate insurance is in place.

Signed

Date

Part D - Authorisation (This must be either the Chair / Chief Exec or nominated Officer)

I hereby authorise payment of this claim in accordance with the public office guidance

Signed

Date

Printed Name

This claim and receipts must be submitted to the Employment Services Department at Heron House by the 7th of the month to ensure payment in that month. Please mark your envelope 'Private & Confidential Exec'

Appendix 2 - Excess Mileage Authorisation Form

Excess Mileage - Authorisation Form

EXP 3

Before any employee can be eligible for Excess travel the Manager must authorise the eligibility.

Please refer to your own Trust policy before completing this form as payment will be made in accordance with the claim which you will be required to authorise.

Under no circumstances should you authorise the payment of Excess Mileage claimed under any item other than :-

Travel - Excess Mileage or Lease Car - Excess Miles or Travel Excess Mileage Cash

Organisation Name _____

Employee Full Name _____

Assignment Number _____

Please describe the main reason why the employee is eligible to receive Excess mileage

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Change Applies From	*Permanent / Temporary Change
If Temporary Change - When is it expected to end ?	
Old Base	Post Code
New Base	Post Code
Home Address	Post Code
Total Excess Mileage Due for Payment (Single Journey)	*Miles / Cash * Delete as Appropriate

Employee To Complete

I certify the information above is correct and that I will only claim excess mileage that I actually incur. I also confirm that I will immediately advise Employment Services of any change of address that occurs whilst the payment of Excess mileage is still in payment.

Signed (Employee) _____ Date _____

NOTE - You will not be able to claim excess mileage until this form is received by Employment Services

Manager to Complete

I certify that the information provided above is correct to the best of my knowledge.

Signed (Manager) _____ Date _____

Printed Name _____ Tel No _____

Return the Completed form to the Employment Services Department , Heron House

Dec 2010

Appendix 3 – Equality Analysis (EA) Template

Piece of work being assessed:

Aims of this piece of work:

Name of lead person: Other partners / stakeholders involved:

Date of assessment:

Who is intended to benefit from this piece of work?

Single Equality Scheme Strands	Baseline data and research on the population that this piece of work will affect: what is available; what does it show; are there any gaps? Use both quantitative & qualitative research, user data & consultation with users if available	Is there likely to be a differential impact?
Gender Reassignment Race, Religion or Belief Disability Sex and Sexual Orientation Age Marriage & Civil Partnership Pregnancy & Maternity	<p>The principles of CCG Employee Expenses Policy and Procedure will meet the CCG's Public Sector Equality Duty, as guided by the core requirements of the Equality Act 2010 and the NHS Constitution. All organisational, governance, legal or policy requirements are necessarily broad and aim to wholly cover all Protected Characteristic groups employed by the CCG. They are therefore not expected to have any negative impact on the promotion of equality as a consequence of designing and implementing these.</p> <p>This includes the subsequent implementation of any practices, operational activities of the CCG or any clinical / managerial interventional approaches (on defined issues), as set out by the main body text of the document.</p>	NO
Human Rights	Will this piece of work impact on anyone's human rights?	NO

Equality Analysis Action Plan

Strand	Issue	Action required	How will you measure the impact / outcome?	Timescale	Lead
n/a	n/a	n/a	n/a	n/a	n/a

Appendix 4 – Checklist for Ratifying Policies, Standards, Procedures & Guidelines

To be completed by the Lead Officer with responsibility for development of the Policy / Standard / Procedure / Guideline

Title of Policy / Standard / Procedure / Clinical Guideline	Employee Expenses Policy and Procedure	
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Have the relevant staff groups been consulted on the content and implementation of the policy?	Yes	No
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Please give the title and the date of the Group(s) the Policy / Standard / Procedure / Guideline has been through for agreement

Group / Panel / Committee	Date (MUST BE INCLUDED)

Has the evidence base for the Policy / Standard / Guideline / Procedure been referenced, including any requirements of the Mental Capacity Act?	Yes	No
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Has the Policy / Standard / Guideline / Procedure been through the Staffordshire & Stoke-on-Trent Trade Union Forum?	Yes	No
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If “No”, what is the rationale for not submitting it to the Staffordshire & Stoke on Trent CCG Trade Union Forum?

Have staff training or development needs been considered and clearly identified where these are necessary?	Yes	No
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If “Yes”, how will these be delivered?