

Expenses Policy

HWHR10

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1. Introduction

- 1.1.** Travel is an integral part of the work of many CCG staff and it is right that expenses incurred in travelling should be reimbursed. This policy outlines the rules set out by the CCG for the reimbursement of travel and expenses in accordance with Section 1.2.
- 1.2.** Sections 17 and 18 of the Agenda for Change NHS Terms and Conditions of Service Handbook provides for the reimbursement of staff for mileage allowances and subsistence costs. To view the Agenda for Change NHS Terms and Conditions of Service Handbook go to the NHS Employers website at www.nhsemployers.org

2. Scope

- 2.1.** This policy applies to all employees of the Herefordshire and Worcestershire CCG, including temporary staff.

3. Purpose and Principles

- 3.1.** The purpose of this policy and procedure is to outline the rules set out by the CCG for the reimbursement of travel and expenses that are necessarily incurred by any individual engaged on business approved by the organisation.
- 3.2.** This policy and procedure aim to:
 - Provide a structured framework for claiming travel expenses
 - Provide practical guidance to staff and managers on process and procedure
 - To ensure that travel expenses are claimed in a consistent, accurate and timely way
 - Provide guidance on mileage allowances.
- 3.3.** This policy will be issued for all staff and authorised managers who sign travel expenses claims, who should familiarise themselves with the policy and process as a tool to assist them in ensuring the correct payment to staff when authorising claims.
- 3.4.** Information and instructions contained in this policy are for the guidance of all employees. The policies have been prepared in the light of Her Majesty's Revenue & Customs (HMRC) regulations to ensure that the CCG and its employees comply with Income Tax and National Insurance legislation.
- 3.5.** The Prime Financial Policies of the CCG detail the financial responsibilities, policies, and procedures to be adopted by the CCG. Together with Standing Financial Orders, the Scheme of Delegation and other locally generated rules, instructions, and written policies, they cover all aspects of financial management and control.
- 3.6.** Any abuse of this policy will be investigated and may result in disciplinary action being taken.

4. Equality Statement

- 4.1.** Herefordshire and Worcestershire CCG aim to design and implement policy documents that meet the diverse needs of our services, population, and workforce, ensuring that none are placed at a disadvantage over others. It takes into account current UK legislative requirements, including the Equality Act 2010 and the Human Rights Act 1998, and promotes equal opportunities for all. This document has been designed to ensure that no-one receives less favourable treatment due to their personal circumstances, i.e. the protected characteristics of their age, disability, sex, gender reassignment, sexual orientation, marriage and civil partnership, race, religion or belief, pregnancy, and maternity. Appropriate consideration has also been given to gender identity, socio-economic status, immigration status and the principles of the Human Rights Act.
- 4.2.** In carrying out its functions, Herefordshire and Worcestershire CCG must have due regard to the Public Sector Equality Duty (PSED). This applies to all the activities for which Herefordshire and Worcestershire CCG is responsible, including policy development, review, and implementation.

5. Roles and Responsibilities

5.1. Executive Responsibilities

- 5.1.1. Ensure that the Expenses Policy is fairly and consistently applied to all staff irrespective of their age, sex, religious belief, disability, or sexual orientation.
- 5.1.2. Communicate via appropriate communication mechanisms to inform staff about any changes to terms and conditions relating to travel and associated expenses (mileage rates in particular).

5.2. Line Manager Responsibilities

- 5.2.1. Ensure that any change of base (for travel expense purposes) is appropriately recorded in ESR via a change form or directly onto easy system via local process.
- 5.2.2. Ensure that they are registered as an authorised signatory for the signing off of expenses for team members and identify a substitute manager who can sign off expenses in their absence.
- 5.2.3. Check travel expenses for accuracy before approval and submission to payroll.
- 5.2.4. Check staff have a valid driving licence, up to date insurance documentation which covers business travel and MOT certificate (where applicable).

5.3. Employee Responsibilities

- 5.3.1. Read and understand the Expenses Policy prior to making any claim.
- 5.3.2. Check travel expenses for accuracy before approval and submission to Line Manager.

- 5.3.3. Ensure their Line Manager is notified of any change in personal details as soon as practically possible, for example, a change of home address.
- 5.3.4. Ensure they possess a valid driving licence, motor insurance covering business travel and MOT certificate (where applicable).
- 5.3.5. Ensure they are fit to drive, drive safely, and obey the relevant laws.
- 5.3.6. Ensure that they inform your Line Manager, at the earliest available opportunity of any change in driving status, e.g. a driving ban.
- 5.3.7. Ensure that all claims for expenses are submitted the month after they occur but at the very latest, are submitted within three months of the claim period (e.g. claims for June must be submitted by the end of September).

5.4. Human Resources Responsibilities

- 5.4.1. Provide advice and guidance to managers and staff on the correct application of the Expenses Policy.

6. Expense Claims

- 6.1. It is the policy of the CCG that employees are reimbursed the cost of expenses incurred, 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.
- 6.2. All employees required to use their own vehicle for business purposes must ensure that they possess a valid driving licence and motor insurance which covers business travel. The vehicle must be taxed and have a current MOT certificate (where applicable). The CCG reserves the right to check this at any time.
- 6.3. Claims should be submitted on a monthly basis or at the latest within three months of the expense being incurred. Failure to do so will result in the claim being forfeited unless exceptional circumstances apply. The Chief Finance Officer or Accountable Officer will make a decision on the late application based on the facts available and their decision will be final.
- 6.4. There will be no reimbursement of parking or speeding fines incurred in any circumstances. Additionally, the CCG will make no contribution towards vehicle running costs of additional personal motoring costs (the mileage allowance is set at a level to account for this).
- 6.5. Expense claims should be used only for employee's travel and subsistence expenses. Other goods and services should be ordered in advance by using a purchase requisition entered to the Accounts Payable system if applicable.
- 6.6. The declaration on the expenses claim must be signed by the claimant and be authorised under the procedures described below under "Authorisation of Expense Claims". See section 8.

- 6.7. All expense claims will be paid via the payroll along with normal salaries.
- 6.8. Expense claims 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, Budget Manager or Departmental Manager for an exceptional payment or advance to be made to the employee.
- 6.9. Reference should be made to Section 17 of the NHS terms and conditions handbook for the relevant rates at the following link - https://www.nhsemployers.org/employershandbook/tchandbook/afc_tc_of_service_handbook_fb.pdf

7. Claims Procedure

- 7.1. All employee expenses are claimed and managed and approved via the online Easy system.
- 7.2. Expenses incurred on behalf of the CCG are to be recorded in detail in the Easy system only. The Easy online system automatically calculates the mileage allowable for car journeys.
- 7.3. Submission 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.
- 7.4. When an electronic claim has been made via Easy, the supporting receipts must be attached to a sheet of paper including the employee name and the date of the claim has been clearly marked and then scanned and attached to the Easy online folder for submission and subsequent authorisation (do not forward expense forms separately).
- 7.5. The completed and duly authorised claim by your Line Manager on Easy and / or original receipts must be received in the Payroll Department no later than the 5th day of the month in which payment is required.
- 7.6. Any other sum requested for reimbursement that cannot be claimed via the Easy route or if no access to Easy is available please discuss with Human Resources for guidance.
- 7.7. 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.
- 7.8. For excess mileage claims, once an Excess Mileage form (Appendix 2) has been completed and authorised, employment services will unlock the excess mileage section in the Easy system. Excess mileage must be claimed by the employee monthly on Easy, and no claims of more than 3 months or more will be accepted. Please contact Human Resources to apply. See section 15 for more information on excess mileage.

8. Authorisation of Expenses Claims

- 8.1. The responsibility to ensure that claims are correct and 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 CCG's Disciplinary Procedure, if they are deemed to have been negligent (having made insufficient checks) when signing fraudulent expense claims.

- 8.2. Expense claims must be authorised by the employee's Line Manager. If in doubt contact should be made with the relevant Director who maintains an up to date list of signatories and authorisation level.
- 8.3. However, claims must not be authorised by an employee who is a close relative, and therefore alternative authorisation must be obtained. Under no circumstances will claims self-authorised by employees be paid.
- 8.4. Any amendments made to expense forms should be initialled by the claimant and by the individual authorising the claim.
- 8.5. Expense claims from Members of the Governing Body, Lay Members or Independent Chairs should be only authorised by the Accountable Officer or the Chief Finance Officer or other relevant Director as detailed.
- 8.6. Expense claims made by the Accountable Officer must be authorised by the Chief Finance Officer or relevant Director as detailed in the standing financial instructions.
- 8.7. Authorisation will be by way of appending a signature to a manual claim. For staff within who can submit electronic claims via Easy, authorisation is completed electronically by the employee's Line Manager or the Budget Holder.
- 8.8. 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.
- 8.9. 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.

9. Advances in Anticipation of Expenses

- 9.1. 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.
- 9.2. Exceptional circumstances must be authorised by the Chief Finance Officer before an advance is paid.
- 9.3. When an advance is authorised, payment should normally be made through the payroll team.
- 9.4. 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.

10. Use of Private Vehicles for Business Use

- 10.1.** 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 (where appropriate), and 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 licence at the time that the journey was made.
- 10.2.** 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.
- 10.3.** 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 (where appropriate) for the vehicle and insurance that includes Class 1 Business use. If using the EASY system, this will be picked up automatically.

11. Business Travel

- 11.1.** 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. Payment will be at the specified rate in Agenda for Change section 17, table 7 of the terms and conditions handbook.
- 11.2.** 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 Paragraph 12.6 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 where a journey begins or ends at home when 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.
- 11.3.** 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 12.6 below.
- 11.4.** 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.
- 11.5.** 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 as this would be classed as private mileage under HMRC rules.

- 11.6.** 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 and National Insurance. Payment will be made at the reserve rate except where the claim is for an emergency duty call out which will be paid at the employee's normal business mileage rate.

12. Reimbursement of Travel Costs

12.1. Eligible Mileage

- 12.1.1. Staff will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base journey.
- 12.1.2. Normally the miles eligible for reimbursement are those travelled from the agreed work base and back. However, when the journey reimbursed starts at a location other than the agreed work base, e.g. home, the mileage eligible for reimbursement will be as set out in the example in Appendix 1.

12.2. Passenger Miles

- 12.2.1. Where staff are travelling on CCG business, they should travel together where possible and where this makes good use of CCG time and resources.
- 12.2.2. 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 payable will be in accordance with the rates shown in Section 17 (Table 7) of the Agenda for Change NHS Terms and Conditions of Service Handbook, accessible at: <https://www.nhsemployers.org/tchandbook>
- 12.2.3. 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. Lease car users in the NHS are not eligible for passenger miles.

12.3. Car Parking Fees

- 12.3.1. Employees will not be paid parking fees incurred whilst parking at or near their normal place of work.
- 12.3.2. Where staff are required to pay for parking a car whilst on CCG business on a site other than their base then reimbursement can be reclaimed on the production of an original receipt.
- 12.3.3. In the case of car parks where parking costs can be reclaimed in an adjoining store or supermarket, production of both parts of the parking ticket including the refund section are required before reimbursement is made.

12.4. Pedal Cycles / Motorcycles

- 12.4.1. Employees using pedal cycles/ motorcycles for journeys on CCG business will be paid at the rate shown in Section 17 (Table 7) of the Agenda for Change NHS Terms and Conditions Handbook, accessible at: <https://www.nhsemployers.org/tchandbook>

12.5. Road Tolls and Congestion Charges

- 12.5.1. 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 or when an alternative route would significantly increase travel distance or time.

12.6. Rail Fares

- 12.6.1. All rail journeys, where authorised, will be reimbursed at second class rates.
- 12.6.2. In most circumstances it may be necessary for staff to purchase rail tickets personally and this should be agreed in advance with the relevant Budget Holder, Budget Manager, and the employee's Line Manager. It is recommended in these circumstances that employees use the internet for example www.thetrainline.com to ensure discounted prices are obtained.
- 12.6.3. Reimbursement will be made on production of the original receipt / train ticket.

12.7. London Underground/Tube

- 12.7.1. Staff using this service for business use should retain the original receipt and claim reimbursement on the expenses form.
- 12.7.2. 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. You may also wish to take a photograph of the ticket prior to end use.
- 12.7.3. In all other cases no payment will be made without an original receipt. Where pre-paid systems (such as Oyster) are used the authorising manager must satisfy themselves that the amount being claimed is reasonable before authorising that re-imbusement is made without a receipt and not subject to tax at source.

12.8. Taxis

- 12.8.1. No reimbursement will be made for using taxis for travelling in the local area except in exceptional circumstances and only relating to genuine business need.
- 12.8.2. Taxis used for business trips from CCG locations to outside the CCG's area of operations will be reimbursed on production of the appropriate original receipt. Taxis used from train stations to relevant venues will also require a receipt.

12.9. Plane Fares, Boat/Ferry Travel

- 12.9.1. These modes of transport should only be used in exceptional circumstances and should be authorised by the line manager in advance. For example, 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 to ensure the best possible rate.
- 12.9.2. Where in exceptional circumstances it is not possible to make a prior booking then reimbursement will be made on production of the actual original receipt if approval has been received in advance.

13. Subsistence Allowances

- 13.1.** Employees who are required to travel in the course of their work may claim subsistence allowances in accordance with the following rules at the rates shown in Section 18 of the Agenda for Change NHS Terms and Conditions Handbook on the NHS Employers website, accessible through the following web address:
<https://www.nhsemployers.org/tchandbook>
- 13.2.** 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.
- 13.3.** The amounts that can be claimed are normal maximum amounts and should only be claimed by employees where they have been incurred above normal expected 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, Budget Manager, and the employee's Line Manager.

13.4. Meal Allowances

- 13.4.1. 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 Section 18 of the Agenda for Change NHS Terms and Conditions Handbook, accessible at: <https://www.nhsemployers.org/tchandbook>
- 13.4.2. Rates for the following subsistence allowances can be found in Annex 14:
- Meal Allowance - For any absence from work of at least 5 hours including the hours of 12.00 to 14.00 hours.
 - 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 and meals are provided without charge to the employee.
- 13.4.3. The above subsistence payments must not be claimed where the meals are provided free of charge as part of the business / training event.

13.5. Hotel Accommodation

- 13.5.1. Any member of staff who is required to be away from home for business purposes may claim for additional costs that are incurred. Accommodation should be on a bed and breakfast basis with the cost wherever possible not exceeding the sums stated in the Agenda for Change guidelines (£100 per night outside London and £150 per night in London). In exceptional circumstances where accommodation is not available at Agenda for Change rates, employees must seek most the competitive rates and obtain approval from their Line Manager before expenses are incurred.
- 13.5.2. Any claims that exceed the agreed limit must be clearly noted to show that prior approval for the expenditure has been given by the Budget Holder and the employee's Line Manager. Failure to obtain authorisation will result in the claim being rejected.
- 13.5.3. An original itemised receipt will be required from the hotel. Please 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.

13.6. Overnight Accommodation with Friends or Family

- 13.6.1. Employees who stay with friends or family whilst on business can claim the rates shown in Annex 14 of the Agenda for Change NHS Terms and Conditions of Service Handbook on the NHS Employers website, accessible at: <https://www.nhsemployers.org/tchandbook>
- 13.6.2. This will be deemed to include the bed and breakfast and no receipt will be required.

13.7. Home Telephone Costs

- 13.7.1. 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 and 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.
- 13.7.2. Telephone Calls - The CCG will reimburse all outgoing calls made on official CCG business on production of the bill if agreed with the Line Manager, with the calls relating to business use clearly identified. Managers to ensure staff have appropriate mobile or access. Staff may also be able to make calls via Cisco on their computer (headset required).

13.8. Mobile Telephones

- 13.8.1. Staff required to use mobile phones for business use will be issued with one purchased and held in the CCG's name.
- 13.8.2. Staff issued with a corporate mobile telephone must adhere to the policy relating to the use of mobile phones. The employee must reimburse the cost of personal calls made on mobile phones. For further guidance refer to the CCG's policy relating to the use of mobile phones.

13.9. Other Telephone Calls

- 13.9.1. Calls made on mobile telephones owned by staff as individuals will only be reimbursed at normal terrestrial rates (BT Standard landline rates) and not the actual cost incurred by using a mobile phone, except where the Line Manager is satisfied that the personal mobile phone was the only practical method of communication.
- 13.9.2. 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 by the Line Manager.

14. Excess Mileage – See also Section 9.0 of the Management of Organisational Change Policy

- 14.1. 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 or change of work base, the employee may be reimbursed for their extra daily travelling expenses for a period of 2 years from the date of transfer.
 - 14.1.1. Example of calculation for excess mileage:
Home to New Base = 6 miles
Home to Old Base = 2 miles
Excess Claimable = 4 miles
- 14.2. To claim excess mileage Appendix 2 must be completed and authorised for processing. Excess mileage will be reimbursed at the reserve rate under Agenda for Change (see Section 17, table 7) or through the submission of receipts to cover the cost of public transport.
- 14.3. Where a member of staff who is claiming excess travel subsequently moves home, and the distance between their new home and their work base is less than the distance between their previous home and their work base, the excess mileage distance must be recalculated. Future claims from the date of the move to the end of the excess mileage payment period must be based on the reduced excess mileage amount.
- 14.4. Where a member of staff who is claiming excess mileage subsequently moves home, and the distance between their new home and their work base is greater than the distance between their previous home and their work base, excess mileage distance will remain unchanged and claims made after the move will continue to be based on the original excess mileage amount.

15. Study Leave

- 15.1. Mileage will be paid for at reserve rate as shown in Section 17 (Table 7) in the Agenda for Change NHS Terms and Conditions of Service, available at <https://www.nhsemployers.org/tchandbook>
- 15.2. Claims for subsistence relating to study leave should be made on the expenses claim form and must conform to the CCG's policies in relation to subsistence claims (Section 14).

16. Other Expenses

16.1. Conferences

- 16.1.1. Staff involved in attending a conference / event as an exhibitor on behalf of the CCGs can claim expenses in line with the sections of this policy and procedure. However, where possible the CCGs should pay in advance for expenses due to VAT implications.
- 16.1.2. Journeys to or from conferences can only be claimed where the Budget Holder, Budget 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, skills and experience gained at the conference or in prestige etc.

16.2. Publications

- 16.2.1. Publications purchased by staff will not be reimbursed through the payroll. Any publications should be purchased through the requisition and accounts payable system.

16.3. Professional Subscriptions

- 16.3.1. The CCG will not bear the cost of any annual subscriptions except where such reimbursement is included as part of the employee's Terms and Conditions of employment.

16.4. Spouse/Partners Travel

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

17. Other Issues

- 17.1. 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.
- 17.2. 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 or Budget 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.
- 17.3. 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 relevant Director or Senior HR Advisor who will provide advice on the validity of a claim.

18. Annual Reporting to HMRC

- 18.1.** 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.
- 18.2.** 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.

19. Fraud

- 19.1.** Fraud in the context of travel and mileage claims can take the form of false, exaggerated, or duplicate claims. Suspicions of fraudulent activity or any collusion to falsify claim forms will be reported to the Local Counter Fraud Specialist and investigations may result in civil, criminal, or disciplinary sanctions being applied.
- 19.2.** Deliberately giving false information on a claim may constitute the offence of fraud.

20. Due Regard

- 20.1.** This policy has been reviewed in relation to having due regard to the Public Sector Equality Duty (PSED) of the Equality Act 2010 to eliminate discrimination, harassment, victimisation; to advance equality of opportunity; and foster good relations between the protected groups.

21. Implementation and Dissemination of the Document

- 21.1.** This document has been fully ratified by the Herefordshire & Worcestershire Joint Commissioning Committee and will be published and made available to all employees via the CCG's intranet.

22. Monitoring and Review

- 22.1.** The policy will be reviewed in line with the review date or before in the case of where there are legislative changes. Monitoring of the policy will be carried out by the CCG's Corporate Governance lead.

APPENDIX 1

ELIGIBLE 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	Eligible miles
Home to base	15 miles	None
Home to first call	Less than 15 miles	Eligible mileage starts after 15 miles have been travelled
Home to first call	More than 15 miles	Eligible mileage starts from home, less 15 miles
Journey (return)		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	Eligible mileage ends 15 miles from home
Last call to home	More than 15 miles	Eligible mileage ends 15 miles from home

APPENDIX 2

AUTHORISATION FORM 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 2 years from the date of transfer. Mileage will be reimbursed at the reserve rate or through the submission of receipts to cover the cost of public transport.” Expenses Policy Paragraph 20.1.

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's signature:

Date: