



# Travel & Subsistence Policy

<b>Policy Number</b>	<b>TRAV001</b>
<b>Target Audience</b>	<b>CCG Board CCG Staff</b>
<b>Approving Committee</b>	<b>CCG Executive</b>
<b>Date Approved</b>	<b>TBC</b>
<b>Last Review Date</b>	<b>January 2015</b>
<b>Next Review Date</b>	<b>January 2017</b>
<b>Policy Author</b>	<b>CSU People's Services</b>
<b>Version Number</b>	<b>Draft v0.1</b>

The CCG is committed to an environment that promotes equality, embraces diversity and respects human rights both within our workforce and in service delivery. This document should be implemented with due regard to this commitment.

This document can only be considered valid when viewed via the CCG's intranet. If this document is printed into hard copy or saved to another location, you must check that the version number on your copy matches that of the one online.

Approved documents are valid for use after their approval date and remain in force beyond any expiry of their review date until a new version is available.

**Version Control Sheet**

<b>Version</b>	<b>Date</b>	<b>Reviewed By</b>	<b>Comment</b>
Draft v0.1	Jan 15	Staff Forum	

Analysis of Effect completed:	By:	Date:
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## 1.0 Policy Statement

1.1 This policy reflects the CCGs business rules and procedures governing claims for expenses incurred by employees and non-executive directors.

The policy for employees is based upon Agenda for Change terms and conditions for employees.

The policy for non-officer Board members (or similar) is based upon custom and practice across Bolton CCG to facilitate equity, approved by the Executive in January 2014.

The remuneration and expenses for clinical leads recruited to support service redesign programmes is approved separately by the Remuneration Committee. Therefore this policy does not apply to the work that clinicians carry out under contracts for services for the CCG.

This policy excludes:

Clinical leads employed under a contract for services arrangement – the terms of which are governed by the Remuneration Committee approvals;

- contractors;
- volunteers; and
- agency staff.

The document summarises:

- policy in relation to travel and related expenses;
- the basis on which expenses may be reimbursed; and
- recommended best practice to optimise the use of public funds.

The policy is to enable the CCG to manage expenses which may be claimed by individuals who are undertaking travel and / or staying overnight on CCG business, notably for such purposes as attending meetings, training courses, conferences. The policy also gives guidance to relevant individuals on the expenses they are entitled to claim and how to claim these expenses.

Claims for any expenses that are not in accordance with this policy will be withheld and reimbursement of any invalidly paid expenses will be sought from the claimant. Deliberate, negligent or repeated disregard of the process will result in action being taken in accordance with the CCG's Disciplinary Policy and Counter Fraud Policy.

## 2.0 Introduction and Scope

2.1 This policy covers all employees and recognises Lay Members and other non-officer and clinical Board members, who undertake travel on

approved CCG business and related research activities. Claimants should read the sections of the Policy as relevant to their roles:

Sections 3 to 15 of this policy apply to all employees of the CCG and must be followed when an employee claims expenses. Employees do not include temporary contractors or agency staff.

Section 16 of this policy only applies to Lay Members and other non-officer and clinical Board members who are not covered by Agenda for Change terms and conditions but are eligible to claim allowances for travel and subsistence at the rates set out in Appendix F.

- 2.2 Where TUPE applies to employees, this will be taken into consideration.
  - 2.3 This policy is applicable to all relevant individuals using a motor vehicle, pedal cycles and/or public transport for approved business purposes.
  - 2.4 The CCG will reimburse relevant individuals for reasonable and justifiable expenses necessarily incurred in the performance of their duties in line with terms and conditions of service and any local agreements.
  - 2.5 The CCG will reimburse reasonable accommodation and meals on production of receipts. Items of a personal nature, such as alcohol, pay per view TV, etc, will not be reimbursed. Where these are included in the bill, the costs must be deducted prior to submission of the bill for reimbursement.
  - 2.6 Claims are under continual scrutiny by the Finance Department and if any discrepancy is found to be of a suspicious nature, the claimant may be subject to disciplinary or criminal action in accordance with CCG's Disciplinary Policy and Counter Fraud Policy.
  - 2.7 Claims for subsistence and travel at standard and reserve rates should be made using the Standard Travel Expenses Claim Form (See Appendix C for a sample form).
  - 2.8 Claims for excess mileage should be made using the Excess Travel Claim Form available from the CCG Intranet. (See Appendix D for a sample form).
- 3.0 Responsibilities**
- 3.1 Employees**
- 3.1.1 Claimants are responsible for ensuring that only allowable expenses that have actually been incurred are claimed and only up to the maximum

allowed by Agenda for Change terms and conditions and any local agreements.

- 3.1.2 Claims should be submitted monthly, wherever possible. Claims submitted more than three months after the date to which they relate may not be paid (except in exceptional circumstances e.g. extended illness).
- 3.1.3 Monthly deadline dates for claim forms to reach the payroll department can be found in the CCG's Employee Communications booklet on People Direct [[INSERT HYPERLINK](#)]
- 3.1.4 Employees must submit their claims promptly, particularly at the end of the financial year (i.e. March 31<sup>st</sup>).
- 3.1.5 When using their own motor vehicle in performance of their duties it is the employees' responsibility to ensure that:
- they hold a valid driving licence for that class of vehicle;
  - the vehicle has motor insurance which includes cover for business use;
  - they hold a current motor vehicle tax for the vehicle; and
  - they hold a valid "motoring organisation test" (MOT) certificate for the vehicle, if required.
- 3.1.6 When using a vehicle for work, employees must ensure that they are physically fit and able to drive or ride that vehicle safely.
- 3.1.7 Employees must not use a vehicle when under the influence of alcohol, or other substances that may impair their driving, making it unsafe (and illegal) for them to use a vehicle. Mobile phones must not be used when driving.
- 3.1.8 Employees should note that attending for work while under the influence of alcohol or other substances may be grounds for disciplinary action, including dismissal.
- 3.1.9 Employees must ensure that the vehicle they intend to use is in a safe and road worthy condition and when using it observe the relevant laws e.g. speed limits.
- 3.1.10 Employees must immediately inform their line manager of any change in their circumstances which may affect this policy, e.g. their driving licence has a restriction placed on it, they have been refused motor insurance or if a health condition requires notification to the DVLA.
- 3.1.11 Employees and their managers must agree the most suitable means of transport for the routine journeys which the employee makes in the performance of their duties. If a particular journey is unusual, in terms of distance or purpose, the mode of travel will be agreed between the employee and their manager, before the journey starts.

- 3.1.12 In some circumstances employees may need to obtain a vehicle to undertake business journeys. In such circumstances, the CCG may assist by providing a hire vehicle, if necessary. Any such arrangements must be agreed with the individual's Director in advance.
- 3.1.13 Employees are responsible for parking their vehicles in suitable places and must drive responsibly when on CCG Business. The CCG will not be responsible for any car parking offences (e.g. parking tickets, wheel clamping, tow away fees) or driving offences (e.g. speeding) or similar penalties.

## **3.2 Line Management**

- 3.2.1 Line managers must confirm the employee's base from which they can claim mileage before any travel expenses claim can be made.
- 3.2.2 Line managers who approve travel claims for employees will need to review the individual's driving licence, insurance policy document (including business cover), vehicle tax and also the MOT certificate if applicable to ensure the documents comply with this policy.

This should be done on commencement of employment of an individual and before the line manager approves the first claim. This document check will need to be repeated on an annual basis to ensure the documents continue to comply with this policy. Copies of the documents should be signed by the line manager and "original seen" should be noted on the copies. Copies of the signed documents must be stored on the employee's personal file held in the CCG. Audits will be carried out from time to time to ensure this process is being followed.

- 3.2.3 Line managers may, without notice, request evidence that documents are still valid for any vehicle being used on CCG duties.
- 3.2.4 In reviewing claims line managers must ensure that items within the claim represent expenses and/or allowances that have been legitimately incurred in accordance with this policy. Line managers are required to examine receipts and other supplementary documentation provided by the claimant.
- 3.2.5 Line managers must ensure that claims are approved or rejected promptly. If the claim is rejected, the employee must be notified promptly.

### 3.3 Other Responsibilities

#### 3.3.1 Finance Department

The Finance Department is responsible for monitoring information from expenses to ensure that claims are being appropriately examined and that only legitimate claims are being authorised for payment. The Payroll function (provided by Bolton Foundation Trust) is responsible for administering the receipt and settlement of authorised claims.

#### 3.3.2 The CCG

The CCG is responsible for ensuring this policy is periodically reviewed, including making amendments to reflect changes in rates issued nationally.

The CCG encourages employees to consider the need for travel on official business, and where there is a realistic alternative (e.g. conference calls) this should be used.

### 4.0 Definitions of Terms Used

4.1 **Allowable Expense:** A necessary, reasonable, and appropriate expense incurred for the primary benefit of CCG business and therefore permitted to be reimbursed or directly charged based on the permission of the CCG.

4.2 **Business Travel:** Travel for a necessary business purpose between one workplace and another - i.e. travelling by employees in the performance of their duties as long as the journey is not ordinary commuting or private travel.

4.3 **Eligible Mileage:** The difference in the mileage between the home to the normal base journey and the home to the place visited.

4.4 **Excess Travel:** The extra daily travelling expenses incurred by an employee who is required to change their base of work as a result of a merger of NHS employers, or their acceptance of another post as an alternative to redundancy.

4.5 **Necessary Expense:** Minimum purchase or service required to achieve a particular business objective.

4.6 **Reasonable Expense:** An expense that is ordinary and reflects a prudent decision to incur the expense on behalf of CCG business. The expense should not be extreme or excessive.

4.7 **Substantiation:** Written documentation to support an incurred business expense that includes the original receipt, documentation of business

purpose, names of persons in attendance, and appropriate expense report or voucher for the incurred cost.

- 4.8 **Bolton Foundation Trust):** Providers of payroll services for the CCG, including processing of travel claims.

## **5.0 Travel Expenses and Other Allowances**

### **5.1 Air Travel**

- 5.1.1 Air travel is allowable (within the UK) where the costs of travelling by air do not exceed those of alternative means, or where the time saving that can be achieved by air are considered by the individual's director to be worth the additional costs. Air travel within the UK should always be at standard (economy) rate.

- 5.1.2 Air travel abroad should always be agreed by the individual's director beforehand and should be based on economy fares.

### **5.2 Course and Conference Expenses**

- 5.2.1 Additional travel costs incurred when attending courses, conferences or events at the CCG's instigation will be reimbursed at the standard rates in Appendix A, Table 1, when the CCG agrees that travel costs should be reimbursed.

### **5.3 Cycles**

- 5.3.1 Employees who use their pedal or motor cycles to make journeys in the performance of their duties will be reimbursed for eligible miles travelled at the rate set out in Appendix A, Table 1.

### **5.4 Hire Vehicles**

- 5.4.1 The CCG will consider the circumstances in which a hire vehicle may be used and the arrangements for reimbursing employees for any costs that they incur. This will be done on a case by case basis.

### **5.5 Interview Expenses**

- 5.5.1 The CCG will not reimburse payment in part or in full of any interview expenses incurred by the employee.

## **5.6 Lease Cars**

- 5.6.1 The CCG does not currently offer lease cars. Should this situation change, this policy will be revised to include any travel and/or allowances that the employee may be entitled to claim.

## **5.7 Mobile Phones**

- 5.7.1 See Telephone Equipment (5.16.3)

## **5.8 Overseas Trips**

- 5.8.1 Where accommodation and meal costs are claimed for visits abroad, managers will need to satisfy themselves of the reasonableness of claims before authorising the claims.

## **5.9 Passengers**

- 5.9.1 With the exception of hire vehicle users, where other employees or members of the CCG travel in the same vehicle on official business and their fares would otherwise be payable by the CCG, the passenger allowances set out in Appendix A, Table 1, will be paid to the claimant.

The CCG encourages employees to car share when travelling on official business journeys, and where possible, to car share coming into, and home from, work.

## **5.10 Public Transport**

- 5.10.1 Employees using public transport for business purposes will be reimbursed the cost of bus fares and standard rail fares on the production of receipts.

Employees travelling on official business by rail must book standard class travel for business journeys. There may be occasions where first class travel can be negotiated at a lower price than standard travel, e.g. due to advance bookings, special deals, times of travel. In these circumstances, first class travel is allowed once the comparative costs of standard travel have been reviewed and agreed by the relevant line manager.

- 5.10.2 Advantage must be taken of all types of 'discounted' tickets, including any discounts that may be obtained through the use of railcards. Employees should make their managers aware that they possess such a discount when travel arrangements are being arranged. Journeys should be standard class. Costs or savings made as a result of holding a discount railcard, for example, will not be reimbursed.

5.10.3 Where possible the CCG will pay for the rail tickets directly to avoid employees having to pay the costs themselves and claim reimbursement.

### **5.11 Relocation Expenses**

5.11.1 The CCG will not reimburse payment in part or in full of any relocation expenses incurred by the employee.

### **5.12 Spouse/Partner Travel and Hospitality**

5.12.1 The CCG will not reimburse expenses incurred by a spouse or partner accompanying an individual on business travel.

### **5.13 Study Leave Expenses**

5.13.1 The CCG has discretion to grant payment or part payment of:

- course and conference fees
- travelling expenses (where the use of public transport is not applicable, then car mileage at public transport rate may be considered)
- subsistence allowance (paid at the current rate, excludes alcoholic drinks)
- examination fees

(See CCG Learning and Development Policy for more information)

### **5.14 Subscriptions**

5.14.1 The CCG does not permit payment, either by reimbursement or direct from the service, of employee's personal subscriptions to professional organisations, clubs and journals.

### **5.15 Taxis**

5.15.1 In the performance of their duties, employees may claim the cost of taxis if this is the cheapest or most appropriate means of reaching their destination. For example, this may be when public transport is unavailable, either very early in the morning or late in the evening; and/or would add significantly to the journey.

### **5.16 Telephone Equipment**

5.16.1 Reimbursement of telephone expenses shall only be made where the CCG considers that it is essential for the efficiency of the service; that the employee should be available outside normal working hours; that the telephone is the only practicable method of communication in these circumstances.

- 5.16.2 It is recognised that employees who need to be contacted at short notice i.e. directors, medical staff and other non-medical employees with on-call commitments, may require the use of a mobile phone. In such cases provision will be made for these employees to be provided with a CCG mobile telephone or pager, or may reimburse the fixed line telephone rental costs until the requirement for the fixed line telephone line no longer exists. The cost of the line rental is treated as earnings, because the employee benefits from having access to the telephone for private use and is therefore taxable.
- 5.16.3 Personal mobile phones should not normally be used to make business calls. Mobile phone tariffs can be complex and it is not always easy to determine the actual cost of a business call. Some tariffs include a certain amount of free time in the rental charge. In these cases there may be no cost in the itemised bill to be claimed. Any itemised costs incurred for telephone calls relating to CCG business whilst on CCG business will be reimbursed. Personal calls made during time away on CCG business will not be reimbursed.

## **5.17 Transporting Equipment**

- 5.17.1 Employees who use their vehicles in the performance of their duties may be required to take equipment with them. The CCG has a duty of care under the Health and Safety at Work Act 1974 and related legislation, to ensure that this does not cause a risk to the health and safety of the employee. Employees should not be allowed to carry equipment which is heavy or bulky, unless a risk assessment has been carried out beforehand. When, after the necessary assessment has demonstrated, it is safe to carry equipment, an allowance shall be paid for all eligible miles (see Appendix A, Table 1) for which the equipment is carried, provided that either:
- the equipment exceeds a weight which could reasonably be carried by hand; or
  - the equipment cannot be carried in the boot of the vehicle and is so bulky as to reduce the seating capacity of the vehicle.

## **5.18 Other Allowances**

- 5.18.1 Employees who necessarily incur charges in the performance of their duties, in relation to parking, garage costs, tolls and ferries will be refunded these expenses on production of receipts, whenever these are available. Charges for overnight garaging or parking, however, shall not be reimbursed unless the employee is entitled to night subsistence. This does not include reimbursement of parking charges incurred as a result of attendance at the employee's normal place of work.

- 5.18.2 Expenses may also be refunded to employees only entitled to the reserve rate provided that the total reimbursement for an official journey does not exceed the cost which would otherwise have been incurred on public transport.

## **6.0 Subsistence**

### **6.1 General**

- 6.1.1 Employees may be reimbursed for the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home. Business expenses which may arise, such as the cost of a fax or official telephone calls, will be reimbursed with certificated proof of expenditure.
- 6.1.2 Alcohol will never be reimbursed by the CCG as part of subsistence expenses.

### **6.2 Day Subsistence**

- 6.2.1 A meal allowance is payable when an employee is necessarily absent from home on official business and more than five miles from their base. Day meal allowance rates are set out in Appendix B, and are subject to production of receipts. Allowances are not paid where meals are provided free at the temporary place of work. A day meal allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent at their place of work.
- 6.2.2 Normally an employee claiming a lunch meal allowance would be expected to be away from their base for more than five hours and covering the lunch time period between 12pm and 2pm.
- 6.2.3 To claim an evening meal allowance an employee would normally be expected to be away from base for more than 10 hours and unable to return to base or home before 7pm.
- 6.2.4 Employees may qualify for both lunch and evening meal allowances in some circumstances. There will be occasions where, due to the time of departure, it will be necessary to take a meal but the conditions relating to the time absent from the base are not met. This, and any other exceptions, may be allowed at the discretion of the CCG.

### **6.3 Night Subsistence**

- 6.3.1 When an employee is required to stay overnight in a hotel, guesthouse or other commercial accommodation with the agreement of the CCG, the overnight costs will be reimbursed as follows:

- The actual, receipted cost of bed and breakfast up to the normal maximum limit set out in Appendix B; plus
- A main evening meal and one other day-time meal, subject to the production of receipts up to a maximum rate set out in Appendix B.

6.3.2 Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not in the employee's control) additional assistance may be granted at the relevant director's discretion.

6.3.3 Where an employee stays for short overnight periods with friends or relatives or in a caravan or other non-commercial accommodation, a flat rate sum is payable at the rate set out in Appendix B. This includes an allowance for meals. No receipts will be required.

6.3.4 Employees staying in accommodation provided by the CCG or host organisation will be entitled to an allowance to cover meals which are not provided free of charge up to the total set out in Appendix B.

6.3.5 All payments of this allowance are subject to the deductions of appropriate tax and National Insurance contributions via the payroll system.

#### **6.4 Short-term Temporary Absence Travel Costs**

In circumstances where an employee is working in a temporary place of work, travel costs between hotel and temporary place of work will be separately reimbursed on an actual cost basis.

#### **6.5 Long Term Overnight Stays**

After the first 30 night's stay in the same location the entitlement to night subsistence shall be reduced to the maximum rate set out in Appendix B. Meals allowances are not payable to these employees. Employees who continue to stay in non-commercial accommodation will continue to be entitled to the rate set out in Appendix B.

#### **6.6 Late Night Duties Allowance**

An employee who is required to work late at night in addition to a day duty may be paid an evening meal allowance at the rate set out in Appendix B, subject to production of receipts. It is at the manager's discretion to determine entitlement to this allowance.

#### **7.0 Mileage Rates**

##### **7.1 Standard Mileage rates**

7.1.1 From July 2013 the Regular User Allowance category is abolished replaced by the standard mileage rate.

- 7.1.2 The standard mileage rate will be paid to employees who use their own vehicle for an official journey where public transport is not an option. The standard mileage rate for all vehicles is set out in Appendix A, Table 1.

## 7.2 Reserve Rate

From July 2013 the Public Transport Rate is replaced by the Reserve Rate and will apply to employees using their own vehicles for business purposes in the following situations:-

- If the employee unreasonably declines the CCG's offer of a lease vehicle:
- In determining reasonableness, the employee and the CCG should seek to reach a joint agreement as to whether a lease vehicle is appropriate and the timeframe by which the new arrangements will apply. All the relevant circumstances of the employee and the CCG will be considered including an employee's personal need for a particular type of car and the CCG's need to provide a cost effective option for business travel.
- If the employees' circumstances subsequently change the original decision will be reviewed.
- When employees are required to return to work or work overtime on any day, and incur additional travel to work expenses on that day. This will apply if the employee chooses to be paid for the extra hours or takes time off in lieu (TOIL).
- When a claim for excess mileage is made in situations where there is a compulsory change of base, either permanent or temporary, resulting in extra daily travelling expenses.

If an employee uses his or her own vehicle when suitable public transport is available and appropriate in the circumstances, subject to a maximum of the public transport cost which would have been incurred and the rules on eligible miles in Appendix A, Table 2.

## 8.0 Eligible Mileage

### 8.1 Eligible Miles

- 8.1.1 The method for calculating the eligible mileage to be claimed is explained in the following sections.
- 8.1.2 Journeys between home and normal place of work (agreed base) are regarded as private journeys and the cost of such journeys cannot be reclaimed except when required to work outside of 'normal' working hours. Journeys away from the CCG on business are regarded as business journeys.
- 8.1.3 Employees will be reimbursed for miles travelled in the performance of their duties which are in excess of their return home to agreed base journey.

- 8.1.4 Where the journey starts from home, only the mileage that is in excess of the usual home to base journey will be eligible for reimbursement. Similarly, where a return journey ends at home, only the mileage that is in excess of the usual base to home journey will be eligible for reimbursement
- 8.1.5 Where a journey starts and finishes at the employee's normal agreed base, or where multiple journeys are required between sites after the initial home to base journey, the eligible mileage will accrue from leaving and returning to the base, or between each subsequent site, and is payable at the standard rate shown in Appendix A, Table 1.
- 8.1.6 Exceptionally, when formally agreed in writing, employees may have their home designated as their agreed base and will be paid the standard rate or reserve rate as appropriate for all journeys by the most direct route from their home to all places necessarily visited on duty and back to their home.

## **8.2 Change of Work Base**

- 8.2.1 Unless superseded by a local agreement or referenced under Agenda for Change Terms and Conditions, employees who are required by the CCG to change their base of work will be paid the additional mileage required to be travelled over and above the previous, normal home to base mileage, for a period of up to 12 months from the date of transfer. This payment will not apply to employees that are contracted to change work bases.

## **9.0 Excess Travel**

### **9.1 Eligibility**

- 9.1.1 Employees who are required to change their base of work as a result of a merger of NHS employers, or their acceptance of another post as an alternative to redundancy, may be reimbursed their extra travelling expenses for a period of 12 months from the date of transfer or up to a maximum of £1,000 (whichever comes first).

Employees who qualify for excess travel will have to complete a Payment of Excess Home to Work Travel Cost form [[INSERT HYPERLINK](#)] and have it authorised by their manager.

- 9.1.2 In addition, the CCG may also approve payment of excess travel costs to employees arising from an internal reorganisation of accommodation that would not be regarded as a redundancy situation.
- 9.1.3 This entitlement shall be calculated on the basis of bus fares or standard rail travel or, if the employee travels by private motor vehicle, on the basis of the reserve mileage rate.

9.1.4 Additional travel costs resulting from a CCG-instigated change of base that is temporary (twelve months maximum) are regarded as normal travel costs and not excess travel costs.

9.1.5 The entitlement will expire prior to this date in the following circumstances:

- The affected employee voluntarily moves to an alternative post even if that post is located at the same base and in the same department. Entitlement will expire with effect from the date that the employee commences the new post.
- A change of the employee's home address means that their travelling expenses to and from their new base of employment no longer exceeds the travelling expenses associated with their journey to and from their original base of employment
- A further change of base means that the employee's journey to and from work no longer exceeds the travelling expenses of that associated with their original base of employment

The employee voluntarily moves to a different base and/or the employee voluntarily moves to a different base and subsequently moves back to their original base at a later date. In this instance the employee would forfeit their entitlement to claim excess travel.

9.1.6 Employees approved for excess travel should not claim business travel for journeys between their home and their old base. Employees are required to minimise cost to the public purse and to claim honestly for all expenses incurred. Failure to do this may result in disciplinary or criminal action.

## **9.2 Taxation**

9.2.1 In accordance with HM Revenue and Customs rules, excess travel payments for home to work journeys (unless due to a temporary relocation) are subject to PAYE.

## **9.3 Excess Travel Expenses for Personal Car Users**

9.3.1 Excess travel is usually paid at the reserve mileage rate but if a standard user has incurred a sufficient number of miles to be in receipt of a lower rate (greater than 3,500 miles), then the lower rate applies to excess travel.

## **9.4 Claims**

9.4.1 Claims should be submitted on a monthly basis separately from normal business mileage expenses and using the Excess Travel Claim Form available from the CCG Intranet. [\[insert link\]](#)

Claims submitted more than three months after the date to which they relate may not be paid (except in exceptional circumstances e.g. extended illness).

## **10.0 Making a Claim**

### **10.1 How to Claim**

10.1.1 Claims must be completed by a paper claim form and submitted with any relevant receipts for goods and services within 3 months of the date the costs were incurred. Claims submitted after this time period may not be processed nor reimbursed.

10.1.2 Claims for subsistence and travel at standard and reserve rates should be made using the Standard Travel Expenses Claim Form available from the CCG Intranet. Click link for expenses claim form [\[insert hyperlink\]](#)

10.1.3 Claims for excess mileage should be made using the Excess Travel Claim Form available from the CCG Intranet. Click link for expenses claim form [\[insert hyperlink\]](#)

10.1.4 Payment for any expenses is made by BACS into the employee's nominated bank account and is made on a monthly basis in arrears when the employee's usual salary payment is made. Expenses will not be paid by petty cash or by cheque.

10.1.5 All expenses must have been authorised and receipts must have been received by Bolton Foundation Trust by the appropriate deadline. Claims not authorised by that time should be included in the next payroll run. Receipts must be attached to the expenses claim. Original receipts are required rather than credit card vouchers.

10.1.6 Claimants must ensure that:

- Expenditure is approved in advance by the relevant budget holder
- All expenses claimed are necessarily and wholly incurred on CCG business, consistent with this policy, represent value for money, and are appropriate and proportionate.
- Claims are fully completed, giving details of journeys and purpose of visits
- Original receipts are produced on all occasions except where it would be impossible to obtain receipts, for example, parking meter payments
- Claims are completed within the appropriate time-frame.

### **10.2 Tax**

10.2.1 The CCG will comply with all relevant tax law and Her Majesty's Revenue and Customs (HMRC) guidance. UK Income Tax will be deducted from any expense payment which is considered to be taxable benefit, bearing in mind the special dispensations the CCG holds from the HMRC.

10.2.2 In accordance with HMRC requirements, the CCG will deduct basic or higher rate of income tax depending upon the individual from any reimbursement received in respect of travel expenses.

## **11.0 Equality**

11.1 In applying this policy, the CCG will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide 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, ethnic or national origins, and sexual orientation, in addition to offending background, trade union membership, or any other personal characteristic.

11.2 An Equality Impact Assessment has been carried out on this policy, the outcome of which was that no specific groups were deemed to be disadvantaged by this policy.

## **12.0 Process for Approval & Ratification**

12.1 Authorisers must review claims and ensure that each claim is appropriate and correct before certifying for payment. This will include checking:

- The journeys and/or expenses were properly and necessarily incurred on behalf of the CCG
- Mileage claims are an accurate representation of distance travelled and the reason for each journey is completed correctly.
- The claim has been correctly completed and complies with this policy i.e. booked their travel with authorisation.
- As far as the authoriser is aware, there has not been any previous payment against the claim from whatever source.
- Each claim has the employee's assignment number on it and is fully completed
- Any unfilled lines on the claim form must be scored through to prevent further claims being added to the form after authorisation
- The Employee has verified the claim.
- Each claim has been counter-authorised by the relevant manager.
- The correct financial code and cost centre are stated (where appropriate)
- Claimants are reminded that it is their responsibility to ensure that appropriate business travel insurance, MOT certificate (where applicable) and valid driving licence are all in place to support the eligibility of each claim.

12.2 The above steps should be completed promptly after each calendar month end to ensure all claims are received by payroll no later than the 7th day of the following month. This will ensure that payments are made,

one month in arrears. Any expenses received after the 7th day will not be paid until the following month i.e. two months in arrears.

- 12.3 The Finance Department will maintain a schedule of authorised managers and this signatory list will be shared with Bolton Foundation Trust. Line managers will ensure that any employment changes affecting an authorised signatory's status are notified to the Finance Department.
- 12.4 Bolton Foundation Trust performs audits of the claim received. If an expenses or paper claim has not been certified correctly, payroll will return them to the line manager for action.
- 12.5 Where Bolton Foundation Trust find an error/query on a claim form that affects the total amount due they will only process payment for the correct/non- queried information.
- 12.6 The original request will be returned to the line manager to investigate and if necessary, recertify and return for payment.
- 12.7 Where the claim is not authorised or details do not match Bolton Foundation Trust will report the matter immediately to the Finance Department so that investigations can be made. Any claims subject to investigation will not be paid until the matter has been rectified.
- 12.8 Where a fraud case is suspected the Whistleblowing Policy and/or the Counter Fraud and Policy will be invoked.

### **13.0 Dissemination, Training & Advice**

#### **13.1 Completed Travel Expense Claim Forms**

When completed and authorised, Travel Expenses Claim Forms should be sent to:

**Insert Details**

#### **13.2 Queries on Payment of Expenses**

Queries regarding payment of expenses should be directed to **Insert Info** and can be emailed to their Helpdesk through email at **email address** or by telephone on 01204 390213.

#### **13.3 Advice on Travel Expenses**

For advice regarding travel expenses employees should refer to this policy and their line managers in the first instance. Their managers can

seek guidance/further information from the Agenda for Change Terms and Conditions Handbook or through Bolton FT as detailed above.

#### **14.0 Review, Monitoring and Compliance**

14.1 The policy and procedure will be reviewed annually by Finance in conjunction with operational managers, Trade Union representatives and the Remuneration Committee. Where review is necessary due to changes to Agenda for Change, this will happen immediately.

14.2 The implementation of this policy will be audited by the Remuneration Committee.

#### **15.0 References**

15.1 NHS Agenda for Change Terms & Conditions of Service

#### **16.0 Lay Members and Other Non-Officer Board / Clinical Board Members**

16.1 Agenda for Change terms and conditions do not apply to non-officer Board and Lay Members. To provide clarity and fairness to all such individuals incurring costs as a result of their business duties, the following business rules have been incorporated into this policy. This section wholly and only applies to non-employee Lay Members and non-officer and clinical CCG Board Members (referred to as 'Members'). It does not apply to volunteers, contractors and agency staff.

Furthermore, the remuneration and expenses for clinical leads recruited to support service redesign programmes is approved separately by the Remuneration Committee. Therefore this policy does not apply to the work that clinicians carry out under contracts for services for the CCG.

- Members will be able to claim travel and subsistence.
- A Member's home is deemed to be their 'base' location. This means that mileage is allowable between home and the CCG's headquarters.
- If Members are away from home and their first CCG business journey is shorter than the regular home to office journey, the shorter distance should be claimed.
- Similarly, if Members travel back to a location other than home as their last CCG business journey and this distance is shorter than their regular home to CCG base, the shorter distance should be claimed.
- Lay members mileage rates are set out in Appendix F.
- Subsistence for lay members will be the same as those set out in Appendix C.
- The procedure for Members to make a claim will be the same as for employees (refer to paragraph 10.0 'How to Make a Claim' excluding 10.1.3).

- The claim forms and process for claiming will be the same as for employees (refer to Appendix C)

## Appendix A

Table 1: Rates of Reimbursement for Employees from 1<sup>st</sup> July 2013

Type of vehicle/allowance	Annual mileage up to 3,500 miles (standard rate)	Annual mileage over 3,500miles (standard rate)	All eligible miles travelled
Car (all types)	67 pence per mile	24 pence per mile	
Motor Cycle			33 pence per mile
Pedal Cycle			20 pence per mile
Passenger allowance			5 pence per mile
Reserve rate			33 pence per mile
Carrying heavy or bulky equipment			3 pence per mile

Table 2: Eligible mileage for Employees

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	None
Home to first call	More than 15 miles	Eligible mileage is distance travelled less 15 miles
Journey (return)		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	None
Last call to home	More than 15 miles	Eligible mileage is distance travelled, less 15 miles

Based on information published by the AA and reviewed twice yearly by the NHS Staff Council.

## Appendix B

**SUBSISTENCE ALLOWANCE**

These expenses are paid in accordance with Agenda for Change Terms and Conditions for non-medical staff

**Night Allowances**

- A night allowance may be claimed for necessary overnight absence from home. This allowance covers a period of twenty-four hours, plus any additional period not long enough to count for a day allowance.
- The amount payable for each of the first thirty nights in any one place will be: actual receipted cost of bed and breakfast up to a maximum of: **£55.00** (except where this is exceeded for genuine business reasons and agreed by the budget holder)

Meal Allowance per 24-hour period: **£20.00**

Night Allowances in Non Commercial Accommodation

(Friends or relatives accommodation per 24 hour period): **£25.00**

After the first 30 nights' stay the allowances shall be reduced to the following rates: -

- Maximum amount payable: **£25.00**

**Abnormally High Expenses**

Exceptionally, an employee may necessarily incur higher expenses, which are not covered by the standard night allowance. In such cases, if approved by the relevant director, the CCG will pay the total amount of the expenditure incurred provided that the employee produces satisfactory evidence of the amount necessarily and reasonably spent on accommodation and main meals during the period for which a night allowance is payable.

**Day Allowances**

Absence over 5 hours away from base, **£5.00**

including the lunchtime period between 1200 - 1400 hours

Evening Meal Allowance (More than 10 hours **£15.00**

away from base and return after 1900 hours)

For the purpose of claiming subsistence expenses "Meal Allowance" is defined as a full breakfast, lunch or evening meal, but will always exclude alcoholic beverages.

A day meal allowance is payable only when an employee necessarily spends more than would have been spent at the employee's place of work.

An employee who is required to work late at night in addition to day duty may be paid an evening meal allowance of **£3.25** (subject to tax liability)

## Appendix C

**Table 1: Rates of Reimbursement for Lay Members and Other Non Officer and Clinical Board Members from 1<sup>st</sup> July 2013**

Type of vehicle/allowance	All eligible miles travelled
Reserve rate	33 pence per mile

- A Member will be reimbursed for miles travelled when on CCG's business.
- A Member's home is deemed to be their 'base' location. This means that mileage is allowable between home and the CCG's headquarters.

- If Members are away from home and their first CCG business journey is shorter than the regular home to office journey, the shorter distance should be claimed.
- Similarly, if Members travel back to a location other than home as their last CCG business journey and this distance is shorter than their regular home to CCG base, the shorter distance should be claimed.

**Table 2: Example of eligible mileage for Lay Members and Other Non Officer / Clinical CCG Board**

<b>Eligible mileage – illustrative example</b>		
<b>Journey (outward)</b>	<b>Distance</b>	<b>Eligible miles</b>
Home to first call	15 miles	15 miles
Elsewhere to first call	10 miles	10 miles
Elsewhere to first call	20 miles	15 miles as home to first call
<b>Journey (return)</b>		
Last call to home	15 miles	15 miles
Last call to elsewhere	10 miles	10 miles
Last call to elsewhere	20 miles	15 miles as elsewhere to home

**Table 3 Subsistence Allowance – Same as Appendix B**