

Travel and Expenses Policy

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CONTROL RECORD			
Reference Number HR-012	Version 2.0	Status Final	Author PMO Operations Manager- HR Lead Head of HR & OD
			Sponsor Chief Finance Officer
			Team Human Resources
Title	Travel and Expenses Policy		
Amendments	Sponsor changed to Chief Finance Officer. Updated review date. Reference to CCG Agile Working Policy inserted.		
Purpose	To ensure that staff understand their respective rights and responsibilities of reimbursement for mileage allowances and subsistence cost that are necessarily incurred by any individual engaged on business.		
Superseded Documents	N&N CCG Travel and Expenses Policy v1.0		
Audience	All staff within the Nottingham and Nottinghamshire CCG including Lay members and patient representatives		
Consulted with	Staff Engagement Group and Trade Unions		
Equality Impact Assessment	March 2021		
Approving Body	Remuneration and Terms of Service Committee	Date approved	March 2021
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1. Introduction

- 1.1. NHS Nottingham and Nottinghamshire Clinical Commissioning Group (hereafter referred to as 'the CCG') recognises that it has a duty to provide a policy that gives employees clear, simple and fair guidance on how travel should be reimbursed given that it is an integral part of the work of many of our CCG staff. The aim of this policy is to ensure consistent and fair treatment for all in the organisation.

2. Purpose and Scope

- 2.1. This policy applies to all staff, regardless of length of service employed under a contract of employment with the organisation. It does not apply to independent contractors and agency workers working for the organisation under a contract for services.
- 2.2. The policy will help to ensure that staff understand their respective rights and responsibilities of reimbursement of staff for mileage allowances and subsistence cost that are necessarily incurred by any individual engaged on business approved by the CCG.
- 2.3. This policy should be read in conjunction with the Agile Working Policy (when available).
- 2.4. The rates and conditions are, where appropriate, those set out in the Agenda for Change Terms and Conditions Handbook, or otherwise agreed by the organisation. To view the Agenda for Change NHS Terms and Conditions of Service Handbook, click [here](#).
- 2.5. Any misapplication of this policy will be investigated and may result in disciplinary action being taken.
- 2.6. The CCG forbids the use of handheld mobile phones whilst driving.
- 2.7. Travel and expenses claims are subject to Tax and National Insurance Liabilities as detailed below, in *Figure 1*. Any queries relating to your tax position should be directed to the Tax Office.

Figure 1: The liability of different types of payment

Type of payment	Tax Liability	National Insurance Liability
Business Miles	The tax free allowance is deducted from the amount paid (for the first 10,000 miles, cars and vans is 45p, motorbikes is 24p and bicycles is 20p; for mileage in excess of 10,000 miles, cars and vans is 25p, motorbikes, and bicycles remain the same at 24p and 20p retrospectively) and tax is due on the balance,	Deducted on profit element of mileage.

	this is reported on the P11d or taxed at source (TAS) in-line with the individual arrangement for the CCG.	
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Reserve Rate	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or taxed at source (TAS) in-line with the individual arrangement for the CCG.	Deducted on profit element of mileage.
Excess travel	If the change of base is permanent there is a liability for tax which will be deducted from pay. There is no liability if the change is temporary for less than 24 months.	As with tax.
Passengers	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or taxed at source (TAS) in-line with the individual arrangement for the CCG.	No liability.
Pedal cycles	The tax free allowance is deducted from the amount paid and tax is due on the balance, this is reported on the P11d or taxed at source (TAS) in-line with the individual arrangement for the CCG.	No liability.
Home to base travel	There is a liability for tax which will be deducted from pay.	As with tax.
Other travelling expenses e.g. parking, toll charges	Provided that these are supported by receipts there is no tax liability.	As with tax.
Subsistence and other reimbursements	Provided that the expense is receipted and is a reimbursement of amounts actually paid, there is no tax liability.	As with tax
Relocation expenses	Tax free up to £8,000 provided that expenditure falls within the categories set out in the Inland Revenue Regulations.	As with tax

3. Travel Expenses

3.1. Eligible miles

3.1.1. Staff will be reimbursed for miles travelled in the performance of their duties for the CCG which are in excess of the home to agreed work base return journey. Eligible miles are normally those travelled from the agreed work base and return.

3.2. Allowances

3.2.1. All mileage will be reimbursed, dependent on vehicle used; at the following mileage rate in line with Agenda for Change Terms and Conditions:

Figure 2: AfC re-imbusement of mileage rates

Type of vehicle	Annual mileage up to 3,500 miles	Annual mileage over 3,500 miles
Car (all fuel types)	56p	20p
Motorcycle	28p	28p
Bicycle	20p	20p
Passenger	5p	5p
Reserve rate	28p	28p
Bulky (see clause 3.2.6)	3p	3p

3.2.2. The reserve rate will be used for any member of staff who does not register their vehicle with the CCG. This is also implemented for specific reasons for travel such as excess mileage due to NHS merger or organisational change, temporary moves or secondment, attending non job specific training courses or for call out. It is also implemented for any member of staff called out to return to work i.e. those required to attend a command centre as part of on-call arrangements.

3.2.3. When members of staff travel together on CCG business and separate claims would otherwise be made, the driver may claim a passenger allowance.

3.2.4. Staff will be reimbursed for reasonable parking, toll and rail costs when on CCG business on production of a valid parking receipt.

3.2.5. All employees are eligible to claim mileage over and above their home to work mileage on the standard rate when attending manager approved job specific training courses, conferences or events.

3.2.6. Where, at the requirement of the employer, an employee carries heavy or bulky equipment in a private car, an allowance at the rate specified above can be claimed. The equipment must be either of a weight that is unreasonable to carry or alter the seating capacity of the vehicle.

3.3. Public transport

3.3.1. If an employee uses public transport for business purposes the cost of those fares will be reimbursed.

3.4. Excess mileage

3.4.1. 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 will, if eligible, be reimbursed their extra daily travelling expenses for a period of four years from the date of transfer. Mileage will be reimbursed at the reserve rate or through the submission of receipts, the cost of public transport. The excess mileage authorisation form is set out in **Appendix A**.

3.4.2. If a member of staff who is claiming excess travel subsequently moves home they must complete a new excess mileage authorisation form in order to calculate and adjust the new mileage accordingly.

4. Subsistence Expenses

- 4.1. Any employee who is required to be away from home for business purposes may claim for additional costs that are incurred, up to the limits set out in the NHS Terms and Conditions here: <https://www.nhsemployers.org/tchandbook/annex-11-to-15/annex-14-subsistence-allowances>
- 4.2. Claims will be reimbursed on the basis of original receipts that must be attached to all claims.
- 4.3. Copy receipts are acceptable if agreed by the manager but these payments will be subject to income tax deductions as per Figure 2 (AfC re-imburement of mileage rates).
- 4.4. The CCG will not pay for the cost of any alcoholic beverages.
- 4.5. If an employee stays overnight in a hotel, or other similar accommodation, for business purposes that have been approved by their manager, the overnight costs for bed and breakfast will be reimbursed.
- 4.6. In exceptional circumstances where accommodation is not available within the agreed limit, the employee should seek the most competitive rates and ensure that these are approved by a relevant Associate Director/Executive Director prior to the expenditure being incurred. Any claims that exceed the agreed limit must be clearly noted to show that prior approval for the expenditure has been given.

5. Miscellaneous Expenses

- 5.1. **Reimbursement of sundry expenses**
 - 5.1.1. In exceptional circumstances it may be necessary for a member of staff to purchase sundry items which may be required in order to carry out their duties. The budget holder must give prior approval for all such expenditure and original receipts must accompany the claim for reimbursement. The CCG would not expect sundry items to be purchased if they could be obtained through the normal purchasing procedure.
- 5.2. **Candidate expenses to attend interview**
 - 5.2.1. The CCG does not reimburse candidates for travel expenses incurred to attend interview.
- 5.3. **Patient representative's expenses to attend committees**
 - 5.3.1. The CCG appreciates the input of our voluntary patient representatives and as such will reimburse the travel expenses occurred by this group to attend

committees. Please complete the form in **Appendix B**, and issue to your CCG contact so they can seek the relevant CCG authorisation to process the request. This payment will be made to you manually by cheque.

5.4. **Relocation**

- 5.4.1. No relocation package will normally exceed £8,000. However, in exceptional circumstances and at the discretion of the organisation's Remuneration and Terms of Service Committee, the limit may be raised after appropriate consideration of the supporting business case has been given, although expenses incurred above £8,000 will be taxed in accordance with Inland Revenue guidelines.
- 5.4.2. Employees will only be eligible for consideration for relocation expenses if the CCG considers relocation to be a necessary requirement and where the post is deemed difficult to recruit to. Eligibility and agreement of relocation expenses should be agreed at the formal offer of appointment stage.
- 5.4.3. Relocation will not be payable to anyone who is planning to move into the area, and as a consequence, seeks and obtains employment with the organisation.
- 5.4.4. Relocation expenses will not be payable to an employee whose spouse, partner, or other person normally living with them, is in receipt of relocation expenses from other sources.
- 5.4.5. Where eligibility is confirmed, relocation assistance will only be payable if:-
- Relocation is completed within one year of the employee taking up their post (the appropriate Executive Director may approve an extension of this period in exceptional circumstances).
 - All expenses incurred must be reclaimed before the end of the tax year (6th April to 5th April), following the one in which the employment starts.
 - Prior approval for the relocation has been obtained with support from the HR Team with authorisation from the Executive Team before any expenses are incurred.
 - The employee moves from at least 50 miles away and within a 25 mile radius of their official base location.
 - The appropriate documentation has been completed and signed.
- 5.4.6. As a condition of receiving assistance with relocation expenses, employees will be required to sign an undertaking - Relocation Expense Form (**Appendix C**) that in the event of them leaving the employment of the CCG within two years from the date of taking up the appointment, a proportion of the total expenses reimbursed will be repayable to the CCG, based on the table below. This payment will be deducted from the employee's final salary in full and referred to Overpayments in those circumstances when the amount exceeds the final salary payment.
- 5.4.7. Repayment as set out in the above will be enforced in all cases unless exceptional circumstances and as agreed with the Executive Team.

Period of service (from date of appointment)	Amount to be repaid (as a percentage of total expenses)
0-6 months	100%
6-12 months	75%
12-18 months	50%
18-24 months	25%

5.4.8. The CCG reserves the right to reclaim payments made to employees who fail to relocate within two years of their appointment date.

6. Payments

6.1. Expenses payments will be made monthly with salary payments.

6.2. e-Pay

6.2.1. All employees required to use their own vehicle for business purposes will have to register on the e-Pay expenses system and have the originals of the following documents verified on the system by their line manager. Line managers should keep a copy of the documents on the employee's personal file. The documents must be kept up to date at all times:-

- Driving license
- Car insurance (with business use)
- Car tax
- MOT
- Completed V5C

6.3. Expenses payments will only be authorised if they are submitted on e-Pay to the appropriate line manager within the allocated time period and accompanied by scanned copies of receipts (except for mileage).

6.4. With the exceptions of claims in the month of February and March, all claims should be made within three months of the expense taking place. Only claims to be made after the March payroll can be submitted after the financial year-end. Failure to do so may result in the claim being forfeited. Finance colleagues will make a decision based on the facts available and their decision will be final.

6.5. Authorisation

6.5.1. Only e-Pay submissions authorised by the designated manager will be accepted for payments.

6.6. Exemptions

6.6.1. There will be no re-imburement of:

- Parking fines
- Speeding fines
- A contributions towards vehicle running costs or additional personal motoring costs (the mileage allowance is set at a level to include this).

7. Communication, Monitoring and Review

- 7.1. This policy is subject to frequent review in line with the NHS Terms and Conditions Handbook and in line with the relevant legislation and guidance and will be approved by the Remuneration and Terms of Service Committee.
- 7.2. In addition the policy will be reviewed periodically by the HR Team linking in with the appropriate colleagues where required. Where review is necessary due to legislative changes, this will happen immediately.
- 7.3. Any individual who has queries regarding the content of this policy, or has difficulty understanding how this policy relates to their role, should contact the HR Team via email ncccq.hr.greaternottingham@nhs.net

8. Equality and Diversity Statement

- 8.1. The Nottingham and Nottinghamshire CCG pays due regard to the requirements of the Public Sector Equality Duty (PSED) of the Equality Act 2010 in policy development and implementation, both as a commissioner and as an employer.
- 8.2. As a commissioning organisation, we are committed to ensuring our activities do not unlawfully discriminate on the grounds of any of the protected characteristics defined by the Equality Act, which are age, disability, gender re-assignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.
- 8.3. We are committed to ensuring that our commissioning activities also consider the disadvantages that some people in our diverse population experience when accessing health services. Such disadvantaged groups include people experiencing economic and social deprivation, carers, refugees and asylum seekers, people who are homeless, workers in stigmatised occupations, people who are geographically isolated, gypsies, roma and travellers.
- 8.4. As an employer, we are committed to promoting equality of opportunity in recruitment, training and career progression and to valuing and increasing diversity within our workforce.
- 8.5. To help ensure that these commitments are embedded in our day-to-day working practices, an Equality Impact Assessment has been completed for, and is attached to, this policy.

Appendix A: Excess Mileage Form

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 their extra daily travelling expenses for a period of four years from the date of transfer.

Mileage will be reimbursed at the reserve rate or through the submission of receipts, the cost of public transport.

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

Name:	
Home address:	
Old work base:	
New work 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** _____

Appendix B: Patient Representative's Payment Form

I confirm that the travelling allowances claimed are in accordance with the appropriate NHS regulations and guidance issued within the CCG's Travel and Expenses Policy and by submitting the claim below that:

- I confirm that I have a valid driving license and the motor vehicle in respect of which mileage allowance has been claimed has a valid MOT certificate and is maintained in a roadworthy condition. It is also covered by full or third party insurance.
- I undertake to indemnify the CCG in respect of any claim made against me for which my insurance policy does not provide cover.
- I confirm that my vehicle road tax is valid and in-date, in accordance with DVLA guidelines.
- If applicable I have attached the original receipts and I understand that if I knowingly give false information, I may be liable for prosecution.

Name of Claimant:	
Full Address:	
Full details of expense claim: <ul style="list-style-type: none"> • Meeting attended • Purpose of attendance • Mileage travelled 	
Pre-populated code combination:	
Signed by Claimant :	
Budget Holder Name:	
Budget Holder Signature	
Confirmation of attendance at meeting by Chair:	

Appendix C: Relocation Expenses Form

Surname:

Forename:

Directorate/Department:

I have read section 5.4 of the Travel and Expenses Policy on Relocation and wish to apply for relocation expenses according to the rules of the scheme/the terms and conditions outlined to me in your letter dated: _____

1. I agree to abide by the conditions of section 5.4 of the Travel and Expenses Policy on Relocation and accept this assistance is given on the condition that I remain an employee of the organisation for at least 2 years after the relocation has been completed.

2. I agree that in the event of termination of my employment either during or after the relocation I will repay the relocation expenses incurred by the organisation according to the following scale:

Length of Service and Repayment amount

During and up to 6 months after location - 100%

6 months but less than 12 months - 75%

12 months but less than 18 months - 50%

18 months but less than 24 months - 25%

3. If I am obliged to make repayment under the terms set out in '2' above, I agree to repay within three months of the date of termination. I agree that if I do not do so, the debt will be recovered from moneys due to me by the organisation. Any excess amount will be recoverable through the Courts.

4. Payment of expenses is not available or payable in full or part from any other source.

Employee signature: _____

Date: _____

APPROVAL

Relocation Expenses up to £_____ are approved.

Exec Signed: _____ Date: _____

Exec Manager Name: _____

Appendix D: Equality Impact Assessment

Date of assessment:	March 2021			
For the policy, and its implementation, please answer the questions against each of the protected characteristic and inclusion health groups:	Has the risk of any potential adverse impact on people in this protected characteristic group been identified, such as barriers to access or inequality of opportunity?	If yes, are there any mechanisms already in place to mitigate the adverse impacts identified?	Are there any remaining adverse impacts that need to be addressed? If so, please state any mitigating actions planned.	Are there any positive impacts identified for people within this protected characteristic group? If yes, please briefly describe.
Age¹	No	N/A	N/A	N/A
Disability²	Yes	Mechanisms are in place via the Communications and Engagement Team to enable the policy to be received in alternative formats.	N/A	N/A
Gender reassignment³	No	N/A	N/A	N/A
Marriage and civil partnership⁴	No	N/A	N/A	N/A
Pregnancy and maternity⁵	No	N/A	N/A	N/A

¹ A person belonging to a particular age (for example 32 year olds) or range of ages (for example 18 to 30 year olds).

² A person has a disability if she or he has a physical or mental impairment which has a substantial and long-term adverse effect on that person's ability to carry out normal day-to-day activities.

³ The process of transitioning from one gender to another.

⁴ Marriage is a union between a man and a woman or between a same-sex couple.

Same-sex couples can also have their relationships legally recognised as 'civil partnerships'.

⁵ Pregnancy is the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth, and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth, and this includes treating a woman unfavourably because she is breastfeeding.

Date of assessment:	March 2021			
For the policy, and its implementation, please answer the questions against each of the protected characteristic and inclusion health groups:	Has the risk of any potential adverse impact on people in this protected characteristic group been identified, such as barriers to access or inequality of opportunity?	If yes, are there any mechanisms already in place to mitigate the adverse impacts identified?	Are there any remaining adverse impacts that need to be addressed? If so, please state any mitigating actions planned.	Are there any positive impacts identified for people within this protected characteristic group? If yes, please briefly describe.
Race⁶	No	N/A	N/A	N/A
Religion or belief⁷	No	N/A	N/A	N/A
Sex⁸	No	N/A	N/A	N/A
Sexual orientation⁹	No	N/A	N/A	N/A
Carers¹⁰	No	N/A	N/A	N/A

⁶ Refers to the protected characteristic of race. It refers to a group of people defined by their race, colour, and nationality (including citizenship) ethnic or national origins.

⁷ Religion refers to any religion, including a lack of religion. Belief refers to any religious or philosophical belief and includes a lack of belief. Generally, a belief should affect your life choices or the way you live for it to be included in the definition.

⁸ A man or a woman.

⁹ Whether a person's sexual attraction is towards their own sex, the opposite sex, to both sexes or none. <https://www.equalityhumanrights.com/en/equality-act/protected-characteristics>

¹⁰ Individuals within the CCG which may have carer responsibilities.