

Expenses Policy

Guidance for Managers and Employees

A revised or new Equality Impact has not been undertaken for this proposed extension or amendments to the attached policy. This position has been taken on all policies across Herts Valley, West Essex and, East and North Herts CCGs as the organisations transition into an ICS entity for 1st April 2022. During this period a complete revision of all policies will be undertaken to: ensure they comply with new commissioning and statutory arrangements; are fit for purpose at both a strategic and locality level; and, encompass a new way of working across the health and care sectors. This approach is considered proportionate, when considered alongside other factors, to support meeting the requirements of the Public Sector Equality Duty under the Equality Act 2010.

1.0 Introduction

This document details the West Essex Clinical Commissioning Groups' (WECCG) policy on business travel and expenses. It is not contractual and will be regularly reviewed and changes made as required.

Employees of the CCG are entitled to be reimbursed for expenses incurred whilst undertaking duties on behalf of the CCG. Expenses should not be reclaimed by salaried staff by any other means e.g. reimbursement should not be made from petty cash or by cheque/bacs.

When using their vehicles in the performance of their duties, employees must ensure they possess a valid driving licence, Ministry of Transport test (MOT) certificate (if applicable) and motor insurance which covers the employee for business travel. Employees must ensure that they are fit to drive and drive safely and responsibly. The employee must inform their line manager if there is any change in their status.

When an employee initially applies to claim business mileage (or if they subsequently change vehicles) the employee needs to complete a Car User Form (Appendix 2) and submit it together with their car insurance certificate to their Line Manager.

2.0 Scope

This policy applies to all WECCG staff members, including Governing Body Members and Practice Representatives, whether permanent, temporary or contracted-in (either as an individual or through a third party supplier).

3.0 Purpose

The Expenses Policy provides clear and concise rules and procedures that must be followed when undertaking business travel or claiming expenses, negligence Fraud, theft, deception or dishonesty in claiming expenses are disciplinary/criminal offences for which you may be summarily dismissed or referred to the Counter Fraud Officer for further investigation. (see section 8.0)

4.0 Definitions

This policy provides rules and guidance about items you can and cannot claim as expenses. -It is the responsibility of the claimant to ensure all claims are valid before they are submitted for approval.

5.0 Process and Guidelines

5.1 Allowed Expenses

- Business travel expenses for example between meetings
- Rail travel – for business purposes, standard class
- Underground and buses, (payment on top up cards will not be accepted)
- Business parking

- Taxis – in exceptional circumstances and where no other means of travel is available or would be detrimental to the person or their work
- Overnight costs and Subsistence e.g., when attending a conference and to be agreed prior to any expenditure (*see section 5.13*)
- Hotel accommodation and subsistence to be agreed prior to booking and any expenditure
- Conferences and exhibitions
- Buying refreshments for meetings when requested by line manager.

5.2 Disallowed Expenses

- Travel that is the same as your normal commute to your permanent workplace
- Travel to your normal place of work
- Lunch and snacks
- Parking at your base office (*see section 5.10*)
- Taxi fares without valid receipts or sufficient detail
- Penalties and fines
- Car repairs, maintenance and valets
- Home phone line and rental
- Gifts of cash or cash equivalents
- Loyalty or reward points
- Claiming on behalf of other staff , contractors or third parties
- Membership of loyalty card schemes
- Pet sitting or child care costs
- Gym or leisure facilities
- Newspapers or online subscriptions
- Non work related claim.
- Professional Fees

Any expenses that are purely personal in nature, unreasonable or false will not be reimbursed. Deliberate misrepresentation of expenses is considered gross misconduct and will lead to disciplinary/criminal action which could lead to summary dismissal.

The CCGs reserve the right to reject all expenses claims that are not properly completed, do not contain all the necessary information or do not comply with this document.

5.3 VAT

The CCGs can reclaim VAT on some business expenses and VAT receipts are therefore required.

5.4 Receipts

Copies of receipts for expense claims are required to be submitted together with your claim form, photos or PDF copies are recommended.

Receipt images must be high quality with the whole receipt visible and legible. Where necessary you should ensure the claimant's name is visible on the document e.g. when using a credit card statement to supplement a claim.

Failure to supply a legible receipt image will result in your claim being rejected.

5.5 Submitting a Claim

The line manager will need to check and certify the expenses and once authorised the claim is sent by the line manager to both Payroll for payment and HR for filing.

The role of the Manager is to check and ensure that the claimant has attached all relevant receipts that are in date ie, no older than 3 months old

All expense claims must be submitted by the 7th of every month to be included in your salary that month.

All expenses must be within a three month period, anything older will be rejected. In exceptional circumstances claims older than 3 months may be submitted for payment with the authorisation of the Chief Finance Officer or Accountable Officer.

5.6 Business Travel Expenses

Business travel refers to journeys that you make which are away from your normal place of work and are necessary for the work you do on behalf of the CCGs. Where reasonable and justified, the CCG will reimburse cost associated with business travel. You should be absolutely certain that travel is necessary and that online meeting tools are not a reasonable alternative.

5.7 Rail Travel

Where available, the cheapest advanced ticket must be purchased in both directions. Advance tickets are generally available to be booked up to 18:00 hrs on the day before travel and can be changed if necessary by paying an admin fee.

Where an advanced ticket is not available you must always book the most cost effective ticket type i.e. off peak, super off peak. Other than exceptional circumstances, you are not permitted to claim expenses for flexible tickets or walk-up fares when the rail company offers advance, off peak and super off peak tickets on your route.

A copy of your train ticket and proof of payment must be provided when claiming rail travel.

5.8 Transport for London

Public transport is the preferred mode of transport in London. Use Oyster Card or contactless payment to ensure you receive the cheapest fares available on the day. You are not permitted to claim for Oyster top ups – your journeys detail is available from the TfL website and should be provided with your claim – you must separately itemise all journeys and costs.

5.9 Road Transport

You should always calculate the most cost and time efficient journey. In some instances it is preference to travel by rail and in others by road.

It is important that you record your mileage accurately as this will impact how much tax you pay personally.

Staff who using private vehicles for business use must ensure they have adequate insurance for business and private use and that the vehicle is roadworthy and properly maintained. (see section 7.0).

5.10 Parking

You can submit expense claims for parking at a location other than your base office, when attending courses and work related visits. Please include sufficient details to identify your parking location.

Contractors / Interims cannot claim back parking at base expenses.

5.11 Taxis

You are only permitted to claim for taxis on an exceptional basis e.g. no other mode of public transport and where there is a valid business reason or your personal safety is threatened.

Taxis can only be used in the following instances:

- For authorised disability or personal safety reasons e.g. travelling home late at night.
- Where it is the most cost effective solution and having consulted with your line manager in advance.
- Where there is no alternative option e.g. no public transport running.

You are not permitted to claim for taxi expenses without a valid and legible receipt which provides full details of the journey taken including pick up and drop off locations, time, date of journey and total costs.

5.12 Overnight Costs and Subsistence

You should plan your business travel well in advance and make use of online meeting tools wherever possible to avoid the requirement to travel.

Staff are expected to travel home after business events or when working late.

You are not allowed to claim accommodation for non-working days unless the expense has been pre-approved by a Director.

5.13 Hotel Accommodation and Subsistence

All accommodation should be booked in advance and should not exceed the following limits, without prior approval from their Manager:

£70 per night outside of London (M25)

£100 per night inside of London (M25)

Subsistence is capped at £20 per night. You are not permitted to aggregate your spend or carry forward any nights where you incur less than the £20 cap per night. Subsistence can only be used for food and drink as part of a meal; you are not permitted to claim alcohol as part of any evening meal.

You are not permitted to claim:

- Lunch, newspapers, mini bar, movies, phone calls or leisure facilities
- Laundry
- Household items toiletries or items which are considered personal use.
- You are not permitted to claim for non-working days unless Director approved.

5.14 Breakfast

If you leave the house before 6am for a location other than your base office, you are permitted to claim a reasonable amount of no more than £5 for breakfast as long as you retain and submit a receipt. Purchases with a time stamp after 10.00 will be treated as out of policy and will not be reimbursed.

5.15 Gifts and Prizes

Leaving, birthday, maternity, sickness gifts should be met personally by team members.

5.16 Communication

Essential phone users are provided a CCG mobile phone which is paid for centrally by the CCG. You are not permitted to claim for the cost of business calls on your personal mobile phone or home phone.

You cannot claim for data services including multi-media messaging (MMS), general packet radio switching (GPRS) or 3/4/5G.

You cannot claim for personal IT equipment or home broadband. Costs of public WiFi, for example on trains, cannot be claimed.

6.0 Other Expenses

6.1 Conferences and Exhibitions

This expense type is typically used for attending a training course which does not lead to an exam qualification. Before booking, you should ensure you consult with the ODL Team and this should be authorised by a Director. If you are required to pay for approved conferences and exhibitions, this will be reimbursed.

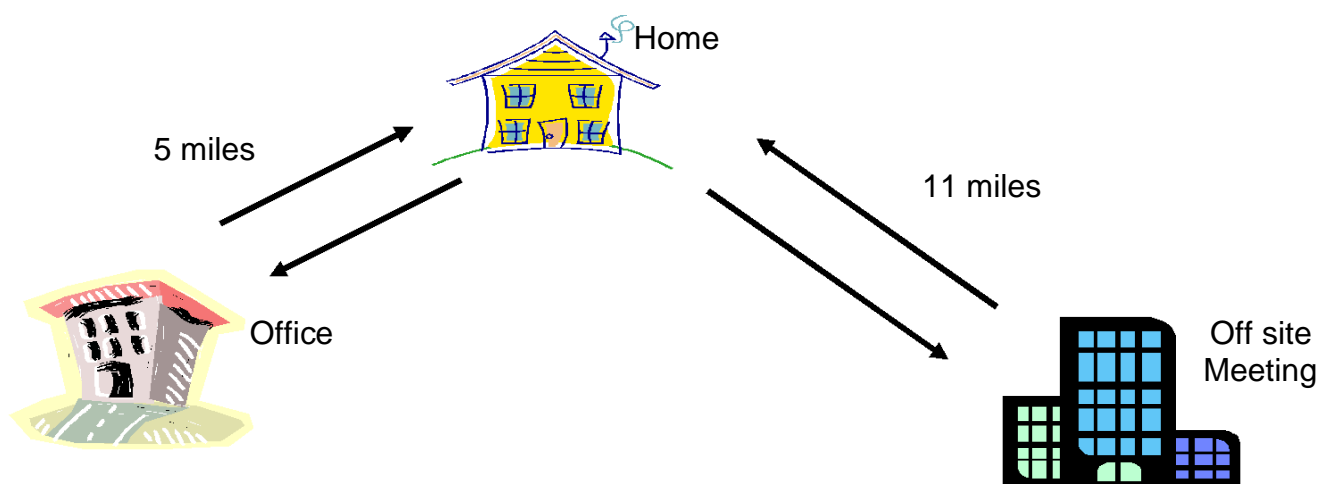
6.2 Office Expenses

The CCG provides stationery and miscellaneous office items and would not normally reimburse staff for the cost of items bought, however, staff working from home may with prior agreement with their manager make a claim for stationery and other office items.

7.0 Mileage Claim

There may be occasions where it is more convenient for the employee to travel directly from home rather than attending their normal work base. Where an official journey is made directly from home, employees will only be reimbursed for additional costs incurred in that day.

Claims should be for the actual mileage less the normal home to work and work to home mileage.



In this example the mileage claimed should be **12 miles**, this being the distance travelled from home to the off-site meeting, 11 miles, plus the return from the meeting to home, another 11 miles, (making a total journey of 22 miles) less the employees normal home to work to home mileage (10 miles).

Where a return journey is directly from home and covers a distance that is less than the employee's normal home to work to home mileage then in these circumstances **no** mileage should be claimed. It would however be appropriate to claim for any additional travelling expenses incurred e.g. car parking.

On occasions employees may undertake official visits directly from home or their normal work and finish at their normal work base or home. On the basis that employee will only be reimbursed for additional costs incurred in that day, claims should be for the actual mileage less the normal home to work or work to home mileage

Wherever possible the CCG would wish to encourage staff to travel together. Not only will this impact on the costs incurred by the CCG but it will also have an environmental impact.

8.0 Audits and Fraudulent Claims

The CCG reserves the right to randomly sample routes/distance/amounts claimed. This is because the CCG needs to have an ability to audit such claims to identify fraudulent claims or those made in error. Any false or incorrect claims identified may be referred to the Local Counter Fraud Specialist for further enquiries to be made.

Submitting a falsified expense claim is a potential offence under the Fraud Act (2006). If a staff member believes or suspects that an expense claim has been falsified he/she should contact the CCG's Chief Finance Officer or Deputy Chief Finance Officer or the CCG's Local Counter Fraud Specialists. The CCG's Anti- Fraud, Bribery & Corruption Policy provides more guidance on what to do if fraud is suspected and offers other alternative contacts for reporting concerns.

As with all expenditure, travelling and other expenses will from time to time be subject to inspection by the CCG's Auditors. Paid claims may also be subject to scrutiny by HM Revenue & Customs Auditors.

Appendix 1 – Claim for Travelling and other Expenses form



Shared Business Services

P8

CLAIM FOR TRAVELLING AND OTHER EXPENSES

ORGANISATION NAME							VPD		
ASSIGNMENT NUMBER									
SURNAME									
FORENAME(S)									
WORK BASE					PERIOD ENDING		DD	MM	YY
HOME ADDRESS									
							Post Code		
CAR MAKE AND CC (please notify Employment Services on form P9 if you have changed your car since your last claim)					Registration Number				
Date	Particulars of journey: Places Travelled (from/to). Details of Expenses. Names of Passengers.	Distance		Mileage Claimed			Additional Fares & Expenses		
		Mileage actually travelled (A)	Mileage from Home to Base (B)	Business Miles Claimed (C) (A-B=C)	No of Reserve Rate Miles Claimed	No. of Passenger Miles Claimed	Type e.g. car parking, train fares (DO NOT include mileage)	£	
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TOTALS				0.0	0.0	0.0		£ -	
<p>This form should be completed and sent to Employment Services on or before the published payroll deadline. Failure to submit within the deadline may result in a delay in payment.</p> <p>UNTOTALLED CLAIMS WILL BE RETURNED UNPAID</p>									
<p>I CERTIFY THAT the travelling and other expenses claimed above were actually and necessarily incurred whilst engaged on the business stated. I hold a current driving licence for the class of vehicle identified on this claim and a motor vehicle insurance policy which covers use for business. The vehicle has a current MOT certificate and Road Fund Licence fund tax disc.</p> <p>I UNDERSTAND THAT if I knowingly provide false information this may be investigated in accordance with the CCG's Counter Fraud Policy, and may result in disciplinary action and/or I may be liable to prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by the CCG for the purpose of verification of this claim and investigation, prevention, detection and prosecution of fraud.</p>									
Claimants Signature						Date			
<p>I CERIFY THAT to the best of my knowledge and belief the claimant was engaged on the business stated on the dates shown above. I approve the claim as detailed and authorise reimbursement of the amount claimed. I confirm that this employee is authorised to use the car detailed on Trust business and I understand that the expenses claimed will be charged to my travel expenses budget.</p>									
Authorising Signature						Cost Centre			
Authorising Name (BLOCK CAPITALS)						Date			
Post Title						Telephone			

Appendix 2 – Car User Form
P9
CAR USER CHANGE OF CAR DETAILS

Mandatory Fields *

Section 1- PERSONAL DETAILS												
Assignment Number*										-		
Surname*												
Forename(s) *												
Post Title *									Telephone			
Ward / Department												
<i>Work email address *</i>												
Section 2 – CAR DETAILS												
Is this a new application or a change to the car	New		Replacement		Effective							
Make / Model *												
Registration Number *	New*				Old (to be deleted)							
Engine CC *				CO2 Fiscal Rating *				Lease Car? Y/N				
Fuel Type – tick as appropriate *	Petrol		Diesel		Full Electric		Hybrid					
Section 3 - CERTIFICATION OF APPLICANT												
I certify that: a) I will obtain and maintain during all official use, full third party insurance, including cover against risk or injury to, or death of passengers and damage of property. b) The policy in respect of the above specifically provides for cover on journeys on the CCG's official business. c) I will ensure that if I am requested to carry goods/articles belonging to the Trust which I would not normally transport as part of my duties, I will first ensure that I have adequate insurance cover. d) I understand that the Trust does not accept any responsibility for any claims arising out of the use of a private vehicle. e) I will notify the Trust in the event of changes in the insurance policy referred to. f) I hold a full current driving licence.(please also refer to b) & c) in 'Section 5 – Guidance Notes) g) The vehicle detailed in section 2 above has a current MOT certificate and is appropriately taxed.												
Please submit this application to your manager for authorisation together with a copy of your DRIVING LICENCE, MOT CERTIFICATE, INSURANCE SCHEDULE and VEHICLE REGISTRATION CERTIFICATE												
Signature								Date				
Section 4 - CERTIFICATION OF AUTHORISING OFFICER												
For the application for the above named member of staff to be classified as a standard car user, please notify on a change form. I confirm that that the applicant is required to use their own car on official journeys and it is not appropriate to use public transport. <i>I confirm I have checked and retained a copy of the applicant's DRIVING LICENCE, MOT CERTIFICATE, INSURANCE SCHEDULE and VEHICLE REGISTRATION CERTIFICATE</i>												
Manager's Name							Cost Centre					
Manager's Signature							Date					
Post Title												
Contact Telephone Number					Email Address							

After completion submit this form to:
Employment Services, Unit 16 Atlantic Square, Station Road, Witham, Essex, CM8 2TL
Section 5 – GUIDANCE NOTES

- a) This form must be authorised by the claimant's budget holder, or in the case of their absence, the budget holder's manager
- b) Owner drivers must submit a copy of their drivers licence, MOT certificate and insurance to their manager once per year
- d) Photocopies and faxed copies of this form will not be accepted.