

Expenses Policy

Policy reference – HR02

SUMMARY	<p>The policy provides clarity regarding a fair and consistent approach to dealing with expenses incurred through business activities with particular reference to travel costs and subsistence.</p> <p>The purpose of this policy is to ensure that all employees and managers are aware of the correct policy to follow for payment of travel and subsistence claims. The policy applies to all employees within the Organisation</p>
AUTHOR	Alison Ewart – HR Business Partner
VERSION	Version 2 - Final
EFFECTIVE DATE	1 st March 2014/Reviewed July 2015
APPLIES TO	NHS Bradford City and Districts CCG
APPROVAL BODY	Senior Management Team of the CCG
RELATED DOCUMENTS	<p>Disciplinary Policy</p> <p>Relocation Policy</p> <p>NHS Protect – Guidance for prevention, detection and investigation of Payroll fraud</p> <p>Recruitment and Selection Policy</p>
REVIEW DATE	August 2016

THIS POLICY HAS BEEN SUBJECT TO AN INITIAL EQUALITY IMPACT ASSESSMENT

VERSION CONTROL SHEET

Version	Date	Author	Status	Comment
Draft	January 2014	Alison Ewart	HR Lead	The EIA has been supplied to the Equality and Diversity Team
Draft	January 2014	Alison Ewart	HR Lead	Consultation with the Trade Unions via the Social Partnership Forum
Final	March 2014	Alison Ewart	HR Lead	Ratified
Final	June 2014	Alison Ewart	HR Lead	SMT (previously approved at SMT on 14 th October 2013)
Revised	August 2015	Tazeem Hanif	HR Lead	Amendments made to the policy and taken to the West Yorkshire HR Policy Sub Group on 25.08.2015 to consult on changes.
Final	02.12.2015	Tazeem Hanif	HR Lead	Ratified at the Social Partnership Forum

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Part 1 – (Policy)

1. POLICY STATEMENT

- 1.1 This policy provides clarity regarding a fair and consistent approach to dealing with expenses incurred through business activities with particular reference to travel costs and subsistence.
- 1.2 The purpose of this policy is to ensure that all employees and managers are aware of the correct policy to follow for payment of travel and subsistence claims.
- 1.3 This policy will apply to all employees within the Organisation.

2. PRINCIPLES

- 2.1 All expense claims should be submitted in line with this policy and must be authorised by a Head of Service or Line Manager with budget authorisation.
- 2.2 Employees are able to claim for expenses under the following headings:
 - Reimbursement of travel costs
 - Subsistence allowance
- 2.3 Employees are encouraged to submit their claims on a monthly basis. Unless there are exceptional circumstances claims over three months old will not be reimbursed.
- 2.4 Guidance and support will be provided to line managers in the implementation and application of this policy.
- 2.5 This document should be read in conjunction with sections 17 and 18 of the NHS handbook- Agenda for Change, in addition to any referenced annexes. Sections 17 and 18 of the Agenda for Change NHS Terms & Conditions of Service Handbook provides for the reimbursement of staff for mileage allowances and subsistence cost. To view the Agenda for Change NHS Terms & Conditions of Service Handbook go to the NHS Employers web site at www.nhsemployers.org and look for the terms of conditions handbook.

3. EQUALITY

- 3.1 In applying this policy, the Organisation will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for 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, and sexual orientation.

4. MONITORING & REVIEW

- 4.1 The review date of the policy and procedure is set out on the cover page. The policy will be reviewed periodically by Senior Management in conjunction with Trade Union representatives. Where review is necessary due to legislative change, this will happen immediately.
- 4.2 The implementation of this policy will be audited on an annual basis by the Senior Management Team of the organisation.

Part 2 – (Procedure)

Submitting expense claims

- 1.1 All claims for travel costs and subsistence should be made on a monthly basis using the form attached in appendix one. Expenses will only be authorised if they are submitted on the correct form and accompanied by original receipts (except for mileage). Payment will be withheld or delayed if the necessary documentation is not completed (unless in exceptional circumstances).
- 1.2 The employee should complete the form in full, and submit to their line manager attaching receipts as required. The form will then need to be authorised by the appropriate Senior Manager. Any incorrectly completed forms will not be signed off by the appropriate Manager/budget holder.
- 1.3 The documentation should then be sent by the employee directly to payroll where it will be processed in line with the next available pay run.

Checks

- 1.4 Checks that managers undertake should verify claims and detect fraud and these checks should include the following:
 - Random checks to verify details on claims
 - Requiring original documentation
 - Checking travel and subsistence claims for reasonableness
 - Checking claims relating to attendance at meetings against meeting minutes/attendance records
 - Consistency checks on claims made by staff attending the same meeting
 - Checks to ensure that the correct rate per mile has been claimed
 - Annual audits on a sample of expenses claims

Responsibilities

- 1.5 All employees should ensure that they possess a valid driving licence, 'motoring organisation test MOT certificate' and motor insurance which covers business travel, that he or she is fit to drive and drives safely and that they obey relevant laws e.g. speed limits. The employee must inform their line manager if there is a change to their details held on record and complete the form found in appendix 5.
- 1.6 When authorising use of a vehicle, the employer must ensure that the driver has completed the car user details form (appendix 4) with the correct base (where applicable), holds a valid driving licence, MOT certificate and has motor insurance which covers business travel. These documents will be copied and placed on the employee personal file.
- 1.7 The employee and the line manager will agree the most suitable means of transport for the routine journeys which employees have to make in the performance of their duties. If a particular journey is unusual, in terms of distance or purpose, the mode of transport will be agreed between the employee and their line manager before it starts.

- 1.8 Line managers will ensure that all employees are made aware of the policy and procedure around claiming expenses appropriately.
- 1.9 Employees are responsible for ensuring that they submit accurate claims in accordance with the policy and guidance. False claims may result in disciplinary/legal action being taken under the disciplinary policy and procedure.

Reimbursement of travel costs

- 1.10 Where an employee uses, with the agreement of their line manager, their own vehicle or pedal cycle to make journeys in the performance of their duties. Costs will be paid in line with appendix two.
- 1.11 Employees will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey.
- 1.12 Employees who are required to change their base as a result of a re-organisation merger of NHS employers or when employees accept another post as an alternative to redundancy may be reimbursed for their additional daily travel costs for a period of 4 years from the date of transfer.
- 1.13 The rates of reimbursement detailed in appendix 2 are those resulting from the review undertaken by the NHS Staff Council following the publication of the new AA Guide in April/May 2014.

Other Expenses

Expenses of candidate for appointment

- 1.14 Agreement to pay candidates interview expenses is discretionary and in agreement with HR and must be approved with the Recruiting Manager prior to interview. The Recruiting Manager is responsible for informing candidates of the process and handling the associated internal finance administration. Candidates must complete a Travel and Expenses Claim Form in order to facilitate payment. Payments will be made by BACS through the payroll system. Reimbursement of expenses shall not be made to employees who withdraw their application or refuse an offer of appointment.

Relocation Expenses

- 1.15 Please refer to the CCG Relocation Policy.

Reimbursement of sundry expenses

- 1.16 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 manager must give prior approval for all such expenditure and original receipts must accompany the claim for reimbursement.

Training courses/conferences and events

- 1.17 All employees attending manager approved training courses, conferences or events are eligible to claim mileage over and above home to work mileage at the standard rate.

Exemptions

- 1.18 There will be no reimbursement of
- parking fines
 - speeding fines
 - a contribution towards vehicle running costs or additional personal motoring costs.

Business Interests

- 1.19 Employees should, on an annual basis complete a form declaring any business interests which may be relevant to the work of the CCG and any gifts and hospitality they have received. The declaration form can be found in Appendix 6.

Timesheet expenses for Agency Staff

- 1.20 Agency staff should keep a record of all the hours worked in a timesheet for the purposes of payment which must be submitted to the Line Manager or deputy for verification and authorisation whether these are manual or electronic. A copy template which is a good practice guide from Payroll Fraud can be found in Appendix 7 *(The CCG may require the completion of this in the future but currently this is not in force.*

Subsistence Allowance

- 1.21 The purpose of this section is to reimburse staff 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 official telephone calls may be reimbursed with certificated proof of expenditure.
- 1.22 Night subsistence covers short overnight stays in hotels, guesthouses and commercial accommodation. When an employee stays overnight in a hotel, guest house or other commercial accommodation with agreement of the organisation, the overnight costs will be reimbursed in line with appendix two. The rates of reimbursement detailed in appendix 2 are those resulting from the review undertaken by the NHS Staff Council following the publication of the new AA Guide in April/May 2014.
- 1.23 Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not in the employees' control, or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the organisation.
- 1.24 Where an employee stays overnight with friends or relatives or in a caravan or other non-commercial accommodations, the flat rate sum set out in appendix three is payable. This includes an allowance for meals and no receipts will be required.
- 1.25 Employees who stay in accommodation provided by the employer or a host organisation shall be entitled to an allowance to cover meals which are not provided free of charge, up to the total set out in appendix 3.
- 1.26 Day subsistence – A meal allowance is payable only when an employee necessarily spends more on meal(s) than would have been spent at their place of work. An employee shall certify accordingly, on each occasion for which day meals allowance is claimed, but a receipt is not required.

- 1.27 Normally an employee claiming a lunch meal allowance would be expected to be away from his/her base for more than five hours and covering the normal lunch period of 12:00pm to 2:00pm. To claim an evening meals allowance an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00pm and as a result of the late return is required to have an evening meal. Employees may qualify for both lunch and evening meal allowance in some circumstances see appendix 3 for further information.

To be completed by claimant

No of miles	at	£ per mile		Lump sum allowance	
	at			Subsistence claim	
	at			Car parking	
	at			Other expense	
TOTAL				TOTAL	£ p

CLAIM FOR PUBLIC TRANSPORT RATE (When using own transport outside Yorkshire), CAR PARKING, MEALS AND TELEPHONE CALLS

Public Transport Rate, Car Parking				Subsistence		
Date	Details	Amount		Date	Details	Amount
TOTAL		£ p		TOTAL		£ p

DECLARATION (to be completed by the claimant)

I declare that the above claim is in respect of expenses actually and necessarily incurred whilst engaged on the business stated and that they are in accordance with my terms and conditions of service.

I certify that on each occasion for which day subsistence allowance is claimed I have necessarily spent more on meals than if I had been at my normal place of duty, and that each occasion on which day subsistence allowance for a period of more than eight hours claimed I have necessarily incurred expenditure on an additional meal.

Private Transport Users

I further certify that the insurance policy in respect of motor vehicle registered number _____ for which mileage allowance is claimed on this form, provides cover including cover against risk of injury to, or death of passengers and damage to property and that the policy is now in force and covers the journeys claimed for business purposes. I also certify that this vehicle is currently being maintained in a roadworthy condition.

I further declare that full mileage rate is only claimed in respect of journeys when travel by public service was not appropriate and that no claim has been made for any journey or part of such journey which would have been undertaken irrespective of my employment with the organisation.

I declare that the information on this claim form is a true reflection of the expenses I have incurred. I understand that if I knowingly give false information by claiming expenses I am not entitled to, this may result in disciplinary action and/or criminal and civil proceedings.

Signed: _____ (Claimant)

Date: _____ Tel: _____

Authorisation I certify that to the best of my knowledge and belief the claimant was engaged on the service or business stated on the date(s) shown above and is therefore entitled to claim the amounts shown. I understand that if I knowingly approve false information on this claim, I may be liable for disciplinary proceedings and/or criminal and civil action.

Signed: _____

Date: _____

Authorising Manager

Print Name: _____

Tel.: _____

New rates of reimbursement from 1 July 2014 – Travel Costs

Vehicle Type	Annual Mileage up to 3,500	Annual mileage over 3,500	All eligible miles
Car (all fuel types)	56 pence per mile	20 pence per mile	N/A
Motor Cycle	N/A	N/A	28 pence per mile
Pedal Cycle	N/A	N/A	20 pence per mile
Passenger allowance (when members of staff travel together on CCG business and separate claims would otherwise be made, the driver may claim a passenger allowance. The name of all passengers must be shown on the claim form).	N/A	N/A	5 pence per mile

The rates of reimbursement detailed in appendix 2 are those resulting from the review undertaken by the NHS Staff Council following the publication of the new AA Guide in April/May 2014. These rates may change in future years, all reimbursement rates will be in accordance with national agreements and guidance.

Schedule of allowances - Subsistence

1. Night allowance: first 30 nights – Actual receipted cost of bed and breakfast up to a maximum of £55.00 (excluding London)
2. Meals allowance – Per 24 hour period £20.00
3. Night allowance in non-commercial accommodation
Per 24 hour period – £25.00
4. Night allowances: after first 30 nights
Married employees and employees with responsibilities equivalent to those of married employees: maximum amount payable £35.00

Employees without responsibilities equivalent to those of married employees and those staying in non-commercial accommodation: maximum amount payable £25.00
5. Day meals subsistence allowances
Lunch allowance - £5.00
Evening meal allowance - £15.00

Bradford Payroll Consortium			
Payroll Application to become an official Car User			
Last Name:		First Name:	
NI Number Or Assignment Number			
Employing Trust & Department			
Job Class (delete not applicable)		Director / Non Exec Director / Consultant / Special Consultant / Other	
Car Details			
Make		Model	
Registration		Engine Size	
Insurance Renewal Date		Policy Number	
Next MOT Date		MOT Number	
Implement Date			
Cost Centre			

In order to maintain an accurate record of your car details please contact the Payroll Data Capture Team if you change your car.

AUTHORISATION BY DIRECTOR/MANAGER

Signature..... Date.....

Print..... Contact

Details.....

USE OF VEHICLES ON OFFICAL BUSINESS

Insurance policies do not normally cover the use of private motor vehicles on official business whether or not such use has been approved by the Trust concerned, and for your own protection you are asked to take note of the conditions which apply if you are authorized to use a vehicle on official business. (You may wish to check first with your insurance company that these requirements are in fact covered by your policy)

1. You have currently full third party insurance, including cover against risk or injury to or death of passengers and damage to property.
2. Your insurance policy specifically provides that the forgoing cover includes journeys on the official business of your employing Trust.

3. You will maintain the policy to cover the above risks for as long as you claim mileage allowances.
4. You will observe all the conditions laid down in your insurance policy, particularly ensuring that your vehicle (including tyres) is always maintained in a roadworthy condition.
5. The employing Trust, whether or not an allowance is payable for the use of a private motor vehicle on official business, does not accept any responsibility for any claim arising out of the use of a private motor vehicle.

DECLARATION

I,..... have read and understood the above conditions which apply if I am authorised to use a vehicle on official business.

Signed.....Date.....

Appendix 5

Bradford District Care Trust
Bradford Payroll Consortium
New Mill
Level 4
Victoria Road
Saltaire
West Yorkshire
BD18 3LD

Tel: 01274 251000
Fax: 01274 363560

www.bdct.nhs.uk

In order to maintain an accurate record of your car details please complete **ALL** the sections below and return to the Payroll Department at the above address. If you have any difficulties completing this form please do not hesitate to contact us on the above direct dial telephone number:

Name _____ Trust BTHFT/BDCT/BDCCG/AWCCG

Base _____ Payroll/Assignment No _____

Job Title _____ Contact No _____

Make of Vehicle _____ Model _____ CC _____

Registration No _____ Date first used on behalf of Trust ____ / ____ / ____

User Type (indicate) Standard User / Lease Car

Signature _____ Date _____

Standards of Business Conduct Declaration Form

Please print this form and complete it in BLOCK CAPITALS.

Name:	
Business area:	
Telephone:	
Department:	
Signature:	
Date:	

As an employee of you are required to declare, on an annual basis, any interests under the following sections, in accordance with the organisation's Standing Financial Instructions:

- Business interests of yourself, your partner or spouse, which are, or may be, relevant to the work of [insert name of organisation] or your work within the organisation.
- Any gifts or hospitality offered to you, whether accepted or not.

If at any time your declaration changes and you are affected by one or more of the above, you must complete this form at that time (and in any other instance that you feel appropriate).

Declaration

I have read and understood the organisation's Standing Financial Instructions	
Name:	
Signature:	
Date:	

Business interests relevant to the work of

Please give details of any relevant business interests held by you or your associates.

Name of organisation:	
Relationship:	
Why did the business interest begin?	
How is this relevant to the work of the	

organisation:	
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Gifts and hospitality

All gifts and hospitality must be declared, whether accepted or not. Your line manager will decide whether acceptance is appropriate.

Details of gifts/hospitality:	
Value (if known):	
Date offered:	
By whom: (please give as much detail as possible):	

Declaration

I have read and understood the organisation's code of business conduct as it relates to personal activities and hospitality. I understand that failure to abide by Standing Financial Instructions will render me liable for disciplinary action, including termination of employment.

I declare that the information I have provided on this form is correct and complete.

Name:	
Signature:	
Date:	

Thank you for completing this form, please ensure that it is returned, fully completed and signed, to your line manager, for onward submission to human resources.

Line manager use only

Declaration (please delete as appropriate)	Acceptable	Unacceptable
Comments		
Would you like a HR Advisor to contact you regarding this declaration? (please delete as appropriate)	Yes	No
If yes, please give details of your query:		
Name:		
Signature:		

Date:	
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TIMESHEET COMPLETION – BEST PRACTICE

Temporary workers (agency staff) should have their timesheet with them for all worked hours/shifts to be signed by an authorised signatory for the Department.

The authorised signatory should sign to confirm the hours worked by the temporary worker (agency) at the end of each shift pattern.

The authorised signatory should send the copy of the fully completed timesheet to payroll and/or submit online through the agency portal for timesheet submissions.

If manual then all entries must be made in black ink and no correction fluid must be used on the timesheet. Any corrections or alterations must be initialled by the authorised signatory.

Before the timesheet is submitted for payment any uncompleted boxes must be crossed through. Faxed and photocopied timesheets will not be accepted by payroll.

Completed timesheets should be retained by the CCG for two years. If the timesheet has been scanned the original does not need to be stored.

Under Article 4 of the European Working Time Directive, where the working day is longer than six hours, every worker is entitled to a rest break and the total break time should be deducted from the total shift time and recorded in the less total break time column on each submitted form.

ANY TIMESHEET WHICH IS INCOMPLETE OR ILLEGIBLE WILL RESULT IN THE FORM BEING RETURNED TO YOU AND A DELAY IN PAYMENT

Equality Impact Assessment

Title of policy	Expenses Policy (HR02)	
Names and roles of people completing the assessment	Alison Ewart, HR Business Partner Nadeem Murtuja, Senior Associate Equality and Diversity	
Date assessment started/completed	Started 03.01.2014	To be reviewed August 2016

1. Outline

Give a brief summary of the policy	The policy provides clarity regarding a fair and consistent approach to dealing with expenses incurred through business activities with particular reference to travel costs and subsistence. The purpose of this policy is to ensure that all employees and managers are aware of the correct policy to follow for payment of travel and subsistence claims. The policy applies to all employees within the Organisation
What outcomes do you want to achieve	The purpose of this policy is to ensure that all employees and managers are aware of the correct policy to follow for payment of travel and subsistence claims.

2. Analysis of impact

This is the core of the assessment, using the information above detail the actual or likely impact on protected groups, with consideration of the general duty to; eliminate unlawful discrimination; advance equality of opportunity; foster good relations			
	Are there any likely impacts? Are any groups going to be affected differently? Please describe.	Are these negative or positive?	What action will be taken to address any negative impacts or enhance positive ones?
Age	No		
Carers	No		
Disability	No		

Sex	No		
Race	No		
Religion or belief	No		
Sexual orientation	No		
Gender reassignment	No		
Pregnancy and maternity	No		
Marriage and civil partnership	No		
Other relevant group	No		
3. Monitoring, Review and Publication			
If any negative/positive impacts were identified are they valid, legal and/or justifiable? Please detail.			

3. Monitoring, Review and Publication			
How will you review/monitor the impact and effectiveness of your actions	All payments are made through the payroll system to all employees. Employees are able to check their payslip details to ensure correct payments have been made. Monthly reports are produced for the Finance Dept for accounting purposes.		
Lead Officer	Alison Ewart	Review date:	In accordance with Agenda For Change and HMRC requirements. August 2016

4. Equality and Diversity Sign off			
Equality Lead Officer	Nadeem Murtuja		
		Date approved:	March 2014

5. Sign off			
Lead Officer	Fiona Stephens		
Director	Associate Director of Corporate Affairs	Date approved:	August 2015