



**Dudley**  
Clinical Commissioning Group

# TRAVEL AND EXPENSES POLICY

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## REVIEWERS

This document has been reviewed by:

NAME	DATE	TITLE/RESPONSIBILITY	VERSION
Steph Cartwright	28 January 2014	HR Lead	D1
Julia Dixon	28 January 2014	Staff Side Lead	D1
Steph Cartwright	1 June 2017	Director of HR & OD	V2

## APPROVALS

This document has been approved by:

NAME	DATE	VERSION
Remuneration Committee	28 February 2014	V1
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N.B: the version of this policy posted on the intranet must be a PDF copy of the approved version.

## DOCUMENT STATUS

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## RELATED DOCUMENTS

These documents will provide additional information.

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## **1.0 POLICY OVERVIEW**

### **1.1 Purpose**

Travel is an integral part of the work of many of the CCG staff and it is right that expenses incurred in travelling on CCG business should be reimbursed.

The purpose of the policy is to outline the rules for the reimbursement of travel and expenses that are necessarily incurred by an individual engaged on business approved by the organisation.

### **1.2 Who this Policy Applies to**

The policy applies to all staff that are employed on Agenda for Change terms and conditions.

### **1.3 Key Principles**

The primary purpose of travel and expenses allowances is to reimburse the necessary costs of meals, accommodation and travel arising as a result of official duties away from home. The rates and conditions are where appropriate, those set out in the Terms and Conditions handbook (Agenda for Change) sections 17 & 18.

Any abuse of this policy will be investigated and may result in disciplinary action being taken.

Travel and expenses claims are subject to Tax and National Insurance Liabilities.

The CCG forbids the use of handheld phones whilst driving.

### **1.4 Legal Considerations**

Travel expenses are paid in line with the Agenda for Change Terms and Conditions and deductions made in line with HMRC requirements for deductions.

## **2.0 SUPPORTING PRINCIPLES**

### **2.1 Eligible Miles**

Staff will be reimbursed for miles travelled during 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. However when the journey starts at a location other than the agreed work base the eligible miles will be as set out as in Appendix 2.

### **2.2 Car Allowance**

All car mileage will be reimbursed at one of the two Standard Rates for car drivers registered with the authority, regardless of the vehicle engine size. The mileage rate is dependent on car usage (see Appendix 2).

### **2.3 Reserve Rate**

Any member of staff who does not register their vehicle with the CCG, will be reimbursed at the Reserve Rate for any mileage claimed. The reserve rate is also implemented for specific reasons for travel such as excess mileage due to NHS merger or organisational change, temporary moves or secondment, attending training courses or for call out. This is outside any local agreements that may be made in addition to this policy.

### **2.4 Motorcycle Allowance**

Members of staff using a motorcycle for official journeys will be reimbursed a mileage rate as set out in Appendix 3.

### **2.5 Pedal Cycles**

Members of staff using a pedal cycle for official journeys will be reimbursed a mileage rate as set out in Appendix 3.

### **2.6 Passenger Rate**

When members of staff travel together on CCG business and separate claims would otherwise be made, the driver may claim a passenger allowance as set out in Appendix 3. The name and destination of all passengers must be shown on the claim form.

### **2.7 Other allowances**

Staff will be reimbursed the reasonable parking, garage, toll and ferry costs when on CCG business on the production of valid receipts.

### **2.8 Call out**

Any member of staff called out to return to work following the normal completion of their shift will be paid at the Reserve Rate.

### **2.9 Training Courses, Conferences and Events**

All employees attending manager approved training courses, conferences or events are eligible to claim mileage over and above home to work mileage on the Standard Rate.

## 2.10 Excess Mileage

Where there is a compulsory requirement for an employee to change their base of work on a temporary or permanent basis e.g. a merger of NHS employers, acceptance of another post as an alternative to redundancy, change of work base, the employee may be reimbursed their extra daily travelling expenses for the periods shown in the below table and in line with the conditions detailed within the Pay Protection Policy.

## 2.11 Length of NHS Continuous Service

If as a result of a compulsory requirement for an employee to change their base of work on a temporary or permanent basis and the result is extra cost to the employee i.e. extra bus fares, then if evidence is shown this will be protected for the same period of time as for excess mileage.

If a member of staff who is claiming excess travel expenses subsequently moves home or roles within the organisation, the ability to claim excess mileage will cease.

	<b>Period of Protection</b>
Under 1 year service	1 month protection
1 – 2 years service	6 months protection
2 - 3 years service	1 years protection
3 – 4 years service	18 months protection
4+ years service	2 years protection

## 2.12 Bulky equipment

Where, at the requirement of the employer, an individual carries heavy or bulky equipment in a private car, the allowance at the rate specified in Appendix 2 for journeys on which the equipment is carried will be paid for. The equipment must be either of a weight that is unreasonable to be carried or alter the seating capacity of the vehicle.

## 2.13 Public Transport

If an employee uses public transport for business purposes the cost of bus fares and standard rail fares will be reimbursed where a receipt is available.

## 2.14 Subsistence

Any member of staff who is required to be away from home for business purposes may claim for additional costs that are incurred, up to the limits set by the CCG. Appendix 5 details the maximum reimbursement limits. Claims will be reimbursed on the basis of original receipts that must be attached to all claims. The organisation will not pay for the cost of any alcoholic beverages.

The CCG recognises that there may be exceptional circumstances where it is not possible to secure accommodation or subsistence according to the maximum rates in Appendix 5. In these circumstances, the Chief Finance Officer or Chief Accountable Officer must authorise any additional spend prior to the expenses being paid by the individual.

## **2.15 Overnight accommodation**

If a member of staff stays overnight in a hotel or other similar accommodation, for business purposes that have been approved by their manager. The overnight accommodation should be arranged with the business support manager. If this is not possible then overnight costs for bed and breakfast will be reimbursed up to the limits set by the CCG. 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 the line manager 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. The cost of up to two further day time meals may be reimbursed in any 24 hours, up to the maximum of the appropriate meals allowance as detailed in Appendix 5.

## **3.0 OTHER EXPENSES**

### **3.1 Expenses of candidate for appointment**

Agreement to pay candidates interview expenses must be approved with the Recruiting Manager, prior to interview. The appointing officer is responsible for informing candidates of the process and handling the appropriate internal administration. Candidates must complete a Travel and Expenses Claim Form (see Appendix 6 in order to facilitate payment.

Payments will be made by BACS, never by cash. Reimbursement of expenses shall not be made to employees who withdraw their application or refuse an offer of employment.

### **3.2 Relocation expenses**

Please refer to the CCG Recruitment Policy for these details.

### **3.3 Reimbursement of sundry expenses**

In exceptional circumstances it may be necessary for a member of staff to purchase sundry items, which may be required 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. The CCG would not expect sundry items to be purchased if they could be obtained through the normal purchasing procedure.

### **3.4 Procedure**

All employees required to use their own vehicle for business purposes will have to provide the following documentation which will be copied and added to the employees personal file. The documents must be kept up to date at all times:

- Driving licence
- Car insurance – including business mileage cover
- Car Tax
- MOT (if applicable)

It is the individual's responsibility to provide evidence to the CCG that they can use their car for business purposes on an annual basis. The CCG will centrally hold information and it is the responsibility of employees to update accordingly. Failure to do so may result in disciplinary action.



Expenses payments will be made monthly with salary payments. All completed forms should be submitted to their manager for sign off and sent to payroll for processing by the 4<sup>th</sup> day of the following month, to enable for payment in the next month's salary. Payment will be withheld or delayed if the necessary documentation is not completed and appropriate procedures followed. It is the manager's/budget holder's responsibility to ensure that staff are made aware of the correct procedure to follow, for the claiming of expenses.

All claims should be made within 3 months of the expense taking place. Failure to do so may result in the claim being forfeited. The Chief Accountable Officer will make a decision based on the facts available and their decision shall be final.

Expenses payments will only be authorised if they are submitted on the correct form and accompanied by original receipts (except for mileage). Forms will only be accepted if the most direct route of travel is used, except in exceptional circumstances and agreed by the Chief Financial Officer. Only forms signed by an authorising manager will be accepted for payment. If the form is not signed it will be returned to the authorising manager, as will incorrectly completed forms.

For travel to local practices and places of regular use, business mileage will be paid at the mileage as detailed in the mileage matrix in Appendix 6.

### **3.5 Exemptions**

There will be no reimbursement of:

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

### **3.6 Equality Statement**

In applying this policy, the organisation will have a 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, sexual orientation, in addition to offending background, trade union membership or any other personal characteristic

### **3.7 Monitoring and review**

This policy is subject to frequent review in line with Agenda for Change NHS Terms and Conditions of Service in line with the publication of the AA Guides indicating motoring costs. Amendments to mileage allowances will only take place if rates increase or decrease by 5%.

<b>Date of review</b>	<b>Date of impact</b>
<b>November 2013</b>	January 2014
<b>April/May 2014</b>	July 2014

In addition the policy and procedure will be reviewed periodically by Human Resources, in conjunction with operational managers and Trade Union representatives. Where review is necessary due to legislation, this will happen immediately.

## Appendix 1 - Tax and National Insurance Liabilities July 2013

For details of HM Revenue and Customs guide to personal Taxable Allowances and Rates please go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Mileage reimbursement is a 'payment' from your employer that can be subject to tax and national insurance deductions on the whole amount. However, if the payment is clearly for costs incurred in the performance of an employee's duties then tax relief can be obtained.

If you are reimbursed for travel that is not considered to have been undertaken in the course of an employee's duties, then there will be no tax relief available and the full amount will be considered as income and subject to tax and national insurance accordingly.

HMRC operate and Approved Mileage Allowance Payment (AMAP) which enables tax free reimbursement. Table 1 below provides information for the tax year 2013/14 as an example for guidance only as these may be revised at any time dependent on government policy.

The total miles travelled, regardless of the rate at which they are reimbursed, will be reported to the Inland Revenue at the end of the financial year in order that taxable benefit can be calculated. The taxable benefit will feature on each employee's P11D if you are not covered under the tax at source arrangement.

Table 1 – AMAP

Type of Vehicle	Tax Year
Cars up to 10,000 miles	45p per mile
Cars over 10,000 miles	25p per mile
Motorcycle	24p per mile
Bicycle	20p per mile

Type of payment	Tax liability	National liability	Insurance
Business Miles	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 your CSU.	Deducted	on profit element of mileage
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 your CSU.	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	

## Appendix 2 – Eligibility Mileage

Eligible mileage – illustrative example		
In this example the distance from the employee’s home to the agreed base is 15 miles		
Journey (outward)	Distance	Eligible miles
Home to base	15 miles	None
Home to first appointment	Less than 15 miles	Eligible mileage starts after 15 miles have been travelled
Home to first appointment	More than 15 miles	Eligible mileage starts from home, less 15 miles
Journey (return)		
Last appointment to base	Eligible mileage ends at base	
Last call to home	Less than 15 miles	Eligible mileage ends at last appointment
Last call to home	More than 15 miles	Eligible mileage ends at home 15 miles from home

### Appendix 3 – Mileage Rates

Type	Standard Rate up to 3500 miles	Standard rate over 3500 miles	Reserve rate all eligibility miles	All eligibility miles
<b>Car</b>	67p	24p	33p	
<b>Motorcycle</b>				33p
<b>Pedal</b>				20p
<b>Passenger</b>				5p
<b>Bulk</b>				3p

## Appendix 4 - Authorisation to claim excess mileage

NAME			
Contracted Hours		Number of days work per week	
NAME			
Home address			
Distance from home to old base	<i>In order to find the mileage to complete the below details please use AA route finder and insert the figure according to 'shortest route'</i>		
Distance from home to new base	<i>In order to find the mileage to complete the below details please use AA route finder and insert the figure according to 'shortest route'</i>		

Any additional mileage payments will be paid for a period of 2 years unless an individual circumstances change i.e. moving house or changing contracted hours. It is the employees responsibility to inform the organisation of this change of address and therefore have the additional mileage payment stopped.

Please sign below to confirm that you agree to the above statement

Signed \_\_\_\_\_

Date \_\_\_\_\_

## Appendix 5 – Subsistence Rates

1. Night allowances: first 30 nights – actual receipted cost of bed and breakfast up to a maximum of £80. In London this allowance will be increased to £120.
2. Night allowances in non-commercial accommodation – per 24 hour period: £25
3. Night allowances: after 30 nights: £30
4. Day meals subsistence allowances:  
Lunch allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00pm) £5  
Evening allowance (more than ten hours away from base and return after 7pm) £15
5. Incidental expenses allowance (this allowance is subject to a tax liability) – per 24 hour period: £4.20
6. Late night duties allowance (this allowance is subject to a tax liability) – per 24 hour period: £3.25

## Appendix 6 – Mileage Matrix

### MILEAGE CHART – USING AA MILEAGE CALCULATOR

Practice	Miles from Brierley Hill Health and Social Care Centre
<b>DUDLEY AND NETHERTON (D&amp;N) LOCALITY</b>	
Bean Road Medical Centre	3.6
Central Clinic	3.6
Cross Street Health Centre	2.7
Dudley Partnership For Health	1.9
Eve Hill Medical Practice	2.9
Keelinge House Surgery	1.6
Netherton Health Centre	3.5
Netherton Surgery	3.4
Stepping Stones Medical Practice	2.7
St. James Medical Practice - Dr N C White	3.0
St. James Medical Practice - Dr A Porter	3.0
Tinchbourne Street Surgery	2.7
St. Thomas's Medical Practice	4.0
<b>HALESOWEN AND QUARRY BANK (H&amp;QB) LOCALITY</b>	
Abbey Medical Centre (formerly Halesowen Health Centre)	5.5
Alexandra Medical Centre	4.6
Chapel House Lane	3.5
Clement Road Medical Practice	5.4
Coombs Road Surgery	4.9
Cradley Road	2.1
Crestfield Surgery	3.7
Feldon Lane Surgery	5.4
Lapal Medical Practice	7.4
Meadowbrook Surgery	4.7
Quarry Bank Medical Centre	1.3
St. Margaret's Well Surgery	5.6
<b>KINGSWINFORD, AMBLECOTE AND BRIERLEY HILL (KAB) LOCALITY</b>	
Thorns Road Surgery	1.0
Albion House Surgery (AW Surgeries)	0.6
Brierley Hill Health Centre - Dr H S Sahni	0
High Oak Surgery	1.8
Kingswinford Medical Practice	3.0
Moss Grove Surgery	3.9
Quincy Rise Surgery	1.8
Rangeways Road Surgery	2.0
Summerhill Surgery	3.9

Practice	Miles from Brierley Hill Health and Social Care Centre
Three Villages Medical Practice	2.4
Waterfront Surgery	0
Wordsley Green Health Centre	2.7
Withymoore Surgery (AW Surgeries)	1.6
<b>SEDGLEY, COSELEY AND GORNAL (SCG) LOCALITY</b>	
Bath Street Surgery	5.8
Bilston Street Surgery	5.5
Castle Meadows Surgery	3.4
Coseley Medical Centre	6.0
Greens Health Centre	4.1
Lower Gornal Health Centre	3.1
Northway Surgery	6.6
Ridgeway Surgery	5.0
Woodsetton Medical Centre	6.2
<b>STOURBRIDGE, WOLLESCOTE AND LYE (SWL) LOCALITY</b>	
Chapel Street Surgery	2.4
Greenfield Avenue Surgery	3.1
The Limes Surgery	2.4
Norton Medical Practice	4.1
Pedmore Road Surgery	2.1
Lion Health	3.2
Wychbury Medical Centre	4.0

OTHER LOCATIONS		
Area Team	St Chads B16 9RG	10.7
Atlantic House	Lye DY9 8EL	2.0
Bartholomew House B16 9PA		10.8
Bushey Fields Hospital	Dudley DY1 2LZ	2.2
Central Midlands CSU	Kingston House B70 9LD	7.5
Central Midlands CSU	Kings Norton B38 8SR	17.4
Cross City CCG	Bartholomew House B16 9PA	10.8
DMBC Council House	Dudley DY1 1HF	3.1
DMBC Social Care	Dudley DY1 3JJ	2.9
Himley Hall	Himley DY3 4DF	6.2



Russells Hall Hospital	Dudley DY1 2HQ	1.8
Sandwell CCG	Kingston House B70 9LD	7.5
Trafalgar House	Dudley DY2 8PS	2.7
Wolverhampton CCG	Science Park WV10 9RU	11.3
Walsall CCG	Jubilee House WS2 7JL	12.2