NHS
Kernow
Clinical Commissioning Group

Travel and subsistence expenses policy

Date approved: 4 January 2022

This policy was adopted by NHS Cornwall and Isles of Scilly Integrated Care Board (ICB) on 1 July 2022.

We are working to change the branding on our policies and to make sure they are accessible.

We intend to complete this work by 1 April 2023. While this work is underway, all references to NHS Kernow, the CCG and related structures should be taken to relate to the ICB.

This policy may not be suitable for users of assistive technology. If you use assistive technology (such as a screen reader) and need a version of this document in a more accessible format, please email ciosicb.corporategovernance@nhs.net. Please tell us what format you need. It will help us if you say what assistive technology you use.

Document control sheet

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V3	4 January 2022	POD	Updated policy ratified by people board.
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1. Introduction

This policy sets out requirements on the completion and reimbursement of travel and subsistence expenses claims.

It also outlines the process for the submission of expenses claims through an electronic online system known as e-expenses.

The policy applies to all colleagues of NHS Kernow Clinical Commissioning Group (NHS Kernow) who are required to travel during the course of their duties.

2. Purpose

The aim of the policy is to ensure colleagues including directors, non-executive directors and governing body members have a clear understanding of the process and entitlement for claiming expenses incurred during their duties for NHS Kernow.

This policy applies to all colleagues of NHS Kernow. Those workers who are not employed through the payroll should refer to their individual contracts for service regarding expenses. The policy also covers entitlement for excess mileage.

3. Definitions

Standard rate for mileage

The standard rate for mileage is defined in annex 12 of the agenda for change handbook and follows guidance from the AA.

Reserve rate for mileage

The reserve rate for mileage is defined in annex 12 of the agenda for change handbook. This is payable for mileage resulting from organisational change.

HMRC

HM Revenue and Customs (HMRC) who manage the tax system for the UK.

ESR

The NHS electronic staff record (ESR) provides an integrated HR and payroll system to NHS organisations.

CAF

A contract amendment form which is used to inform payroll of changes.

4. Responsibilities

Board members and senior managers

Board members and senior managers are responsible for ensuring the policy is adhered to in a consistent manner.

Managers

Managers are responsible for ensuring the policy is adhered to in a consistent manner. Line managers are also responsible for ensuring:

- journeys or expenses claims are all made for the purpose of official business
- expenses incurred are entirely necessary and proportionate
- exceptional expenses items are agreed in advance
- any travel out of county is agreed in advance
- they have seen evidence that private vehicles are roadworthy and have an MOT
- that private vehicles are insured for business use
- receipts or proofs of purchase are provided where needed

Line managers and colleagues should regularly monitor travel claims and review whether costs can be reduced or where there are more efficient alternatives to travel.

Managers should also review any claims that are flagged by the system and be sure the claim is valid before approving it.

People and organisational development and finance

POD in conjunction with the finance team are responsible for ensuring that the policy remains consistent with agenda for change, HMRC and any other relevant regulatory or statutory requirements.

Colleagues

Individual colleagues should consider whether a journey is necessary prior to any travel. They should consider the alternative ways of working to reduce travel where possible and consider the most efficient and cost-effective way of making a journey.

If driving for work, colleagues have a responsibility to ensure they are medically fit to drive. Colleagues should also take rest breaks as appropriate, drive safely and adhere to the lone workers health and safety responsibilities.

Colleagues also have the responsibility to provide accurate and honest information when claiming expenses and should understand that knowingly providing false information may make them liable for disciplinary action, criminal and civil recovery proceedings.

5. Policy statement

Managers are responsible for making sure that all claims they approve are valid. Any discrepancies detected during the processing of claims or during routine reviews will be passed to the local counter fraud specialist.

NHS Kernow will reimburse expenses incurred by a colleague travelling on NHS Kernow business, so long as they are claimed within 3 months of the date on which the expenditure was incurred.

Claims that are submitted 3 months after the expense was incurred will only be paid in exceptional circumstances and will require the approval of the chief finance officer and department director level.

NHS Kernow aims to ensure that colleagues undertaking necessary and approved journeys as part of their duties, are reimbursed fairly. The commitment to reimbursement is based on covering actual costs incurred, not an opportunity to maximise financial gain.

6. Procedure

Procedure for undertaking journeys part of your duties

Both colleague and line manager must agree the most suitable means of transport for any journeys a colleague has to make in the performance of their duties. If a particular journey is unusual, in terms of distance, time or purpose, the mode of travel must be agreed before the journey starts. For example, a flight allowing return travel on the same day may be cheaper than a rail ticket and hotel for overnight accommodation, as well as the additional travel time that would be saved by flying.

Before using their own vehicle for any work journeys, colleagues must ensure they have a valid driving licence, MOT certificate and a motor insurance policy that covers business travel.

Colleagues should annually provide their line manager with evidence of their valid driving licence, MOT certificate where applicable and motor insurance that covers business travel. These details should be entered into the e-system. Claims for expenses cannot be made without these valid documents.

Any changes to driving status, such as changes to a license because of ill health, should be notified to a line manager immediately.

Claiming for travel via e-expense

Paper expense claims will not be authorised or paid. All colleagues should use the online system or app available.

All claims for reimbursement of travel and associated expenses should be submitted as soon as possible after the end of the month, using the e-expenses system. The

date by which claims must be approved will be notified each month on e-expenses. It is recommended that colleagues build up their claim through the month to avoid lengthy inputting at the end of the month. Only 1 claim can be submitted for approval each month.

Once an online travel expenses claim has been submitted, it will go through an authorisation process. Claims will go to the colleague's line manager for approval via an automated electronic process. Following review by the line manager, the colleague will receive an email notification advising them of whether their claim has been authorised or rejected. Claims which are approved will then be automatically included in the next appropriate payroll run. Colleagues can view the claim at all stages. Approvers can state the reason for rejecting a claim and colleagues can resubmit an amended claim if appropriate.

Details of how to use the online expenses system to are available on IRIS or through the finance department.

All claims under this policy are paid alongside monthly salary payments (in normal circumstances the 25 of the month or the Friday before if the 25 falls at a weekend).

Volunteers

Volunteers will be reimbursed for reasonable travel costs incurred in undertaking their role. This does not include the journey from their home to their usual place of voluntary work. Volunteers travelling in a private car will be paid at the maximum rate allowed without incurring a PAYE or national insurance liability as identified by the Inland Revenue fixed profit car scheme.

People using public transport will be reimbursed for actual qualifying expenses incurred on submission of the relevant receipt or ticket.

Expenses should be claimed by completing a NHS Kernow's travelling and subsistence claim form, obtaining the signature of an authorised signatory for the appropriate budget and forwarding the form to the finance department. This is in line with the colleague travelling and subsistence expenses guidance.

Rates of reimbursement

Colleagues who use their own car for work will be reimbursed at the current rate applicable under the agenda for change terms and conditions. To view the current rates, visit the NHS Employers website.

The NHS staff council will continue to review the standard rate of reimbursement each year, soon after the new AA guides to motoring costs are published, normally in April or May. Any changes to the standard rate of reimbursement, the reserve rate and the rate for motorcycle users, resulting from this review, will apply to all miles travelled from the following 1 July. All colleagues are responsible for ensuring they are claiming the correct rates.

A second review will be conducted in November each year to ensure the standard rate continues to reimburse colleagues in line with motoring costs. Any changes to the standard rate of reimbursement, the reserve rate and the rate for motorcycle users, resulting from this review, will apply to all miles travelled from the following 1 January.

The expenses system will automatically be updated to reflect current rates of reimbursement. Details of current rates will also be held on the staff zone.

Rules relating to taxable mileage will be applied as per the HMRC taxation of travelling expenses on the HMRC website.

Mileage is reimbursed on the shortest practicable route as calculated by the expenses system. The first consideration should always be the least cost option. However, there may be some occasions when a higher cost option is appropriate. An example of this would be where the journey is very long. When minimising costs some more expensive travel options may reduce overnight stays and therefore be a cheaper option overall.

Eligible mileage

Colleagues are reimbursed for miles travelled in the performance of duties which are more than the home to agreed work base return journey. The miles eligible for reimbursement are those travelled from the contracted work base and back using the shortest distance as calculated by e-expenses.

Where this is the first journey of the day, the mileage to be claimed is the difference between the home to base mileage and the actual mileage incurred. The e-expenses system will automatically deduct home to base mileage when travelling from home. It is important to ensure that the home address is recorded correctly. Colleagues can update their home address using ESR employee self-service.

Where it is necessary to change the base of a colleague, this will be reviewed and agreed with their line manager with an agreed date of change documented. A CAF should be completed to record this change and ensure the payroll system and e-expenses reflects the correct base.

Current HMRC legislation defines permanent workplace (base) as a place where a colleague attends frequently or follows a regular pattern to perform their duties.

Eligible mileage illustrative examples

In the examples below, the distance from the colleague'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	Eligible mileage starts after 15 miles have been travelled

Journey (outward)	Distance	Eligible miles
Home to first call	More than 15 miles	Eligible mileage starts from home, less 15 miles

Journey (return)	Distance	Eligible miles
Last call to base	15 miles	Eligible mileage ends at base
Last call to home	Less than 15 miles	Eligible mileage ends 15 miles from home
Last call to home	More than 15 miles	Eligible mileage ends 15 miles from home

Home to duty mileage

Home to duty or base is only reimbursed under the following categories:

Recall to duty

This category is to cover colleagues who are recalled to work outside normal working arrangements at the request of management. Reimbursement is at reserve rate. The actual mileage incurred should be claimed.

Recall to duty (on call)

Claims under this category are reimbursed at reserve rate. The actual mileage incurred should be claimed.

Excess mileage or additional fare costs

Excess mileage applies when a colleague's base for travelling purposes is, because of organisational change, compulsory change by management on a temporary or permanent basis.

Excess mileage is calculated based on the difference between the mileage from the home to new base, less the mileage from the home to former base, where both mileages are incurred by the shortest practicable route.

Entitlement to excess mileage payments will not arise when the new travel to work mileage is less than the former travel to work mileage.

Excess mileage payments may only be claimed for journeys undertaken.

Additional fare costs shall be calculated based on bus fares or standard rail travel less the cost incurred in travel to the former base.

Following a permanent change of base because of organisational change, excess mileage will be claimed via the online e-expenses, clearly identifying the excess mileage element of mileage claimed.

A CAF stating the reason for the permanent and any other conditions arising from the transfer will be completed as well as the excess mileage authorisation form.

Payment at excess mileage or additional fare costs will be at reserve rate and will be activated from the date of transfer to the new base at management's request and will be for the following period:

- 12 months for colleagues with at least 3 years' service with NHS Kernow
- 6 months for colleagues with less than 3 years' service with NHS Kernow

Payments for excess mileage or additional fare costs will normally cease if you voluntarily take up other employment within NHS Kernow or move home during the period of entitlement to excess mileage reimbursement or additional fare costs.

It will be the responsibility of colleagues in receipt of excess mileage payments or additional fare costs to bring to the attention of their manager any material changes in circumstances.

No allowances will be made for additional travelling time required because of change of base. Colleagues will be expected to fulfil the contract hours and any shift requirements of the post at their new base.

Attendance on training courses

Additional travel costs incurred when the attendance at courses, conferences or events is required by NHS Kernow will be reimbursed at the standard rate.

Subject to prior agreement, travel costs incurred when colleagues attend training courses, conferences, or events in circumstances when attendance is a benefit to the individual but not necessarily required by NHS Kernow will be reimbursed at the reserve rate.

Car parking, fees, or tolls

NHS Kernow shall reimburse the cost of any car parking fees or tolls incurred by you on the business of NHS Kernow, supported by a valid original receipt which should be uploaded into the e-expenses system when making a claim. The cost of parking at your normal place of work may not be claimed.

If a receipt was not available or has been lost, colleagues will need to detail on the e-expenses system why the receipt was not available and whether there is another form of proof purchase, such as a payment card statement. This should be authorised by the manager or supervisor. Any claims submitted without a receipt, or an authorised explanation will not be reimbursed.

NHS Kernow will not reimburse fines for parking, speeding or other motoring offences.

Taxi fares

Taxi fares will only be reimbursed in exceptional circumstances such as when heavy or bulky goods or supplies need to be transported where internal vehicles or couriers are not available or when an adequate public transport service is not available, or when the saving in time is deemed to justify the payment. Any taxi journey should be discussed and approved by a line manager in advance.

When on NHS Kernow business and travelling out of normal office hours for personal safety a taxi may be used if approval is sought from a line manager in advance.

Rail travel

Colleagues would normally be expected to arrange rail travel with their line manager, with tickets arranged through their team's personal assistant.

Air travel

Air travel should be limited in line with NHS Kernow's commitment to environmental sustainability and should be authorised in advance by a director.

Subsistence allowance

The purpose of paying subsistence allowance is to reimburse colleagues for the necessary extra costs of meals, accommodation and travel arising because of official duties away from home. Business expenses which may arise, may be reimbursed with proof of expenditure.

Overnight stay

Overnight stays in a hotel, guesthouse, or other commercial accommodation with the agreement of the employer, the overnight costs will be reimbursed. These costs will include the actual receipted cost of bed and breakfast, up to the normal maximum limit of £85 or price of a typical Premier Inn or Travel Lodge in the area. In addition, a meals allowance will be paid to cover the cost of a main evening meal and 1 other day time meal at the rate of £20. This excludes alcoholic drinks.

Where the maximum limit is exceeded for genuine business reasons additional assistance may be granted at the discretion of a line manager. Some examples of this might be:

- the choice of hotel was not within the colleague's control
- cheaper hotels were fully booked
- a hotel was needed in a capital or major city where prices are at a premium

There is a flat rate sum of £25 per night payable when accommodation is sought with friends, relatives or in a caravan or other non-commercial accommodation. This includes an allowance for meals. No receipts will be required.

Where accommodation and meals are provided without charge, such as, on residential training courses, an incidental expense allowance is applicable as per agenda for change.

All payments of this allowance are subject to the deductions of appropriate tax and national insurance contributions via the payroll system.

Travelling overnight in a sleeping berth by rail or boat

The cost of a sleeping berth in a train or on a boat and meals, excluding alcoholic drinks, will be reimbursed subject to the production of receipts.

Colleagues working temporarily at another location

Travel costs between the hotel and temporary place of work will be separately reimbursed on an actual costs basis.

Day subsistence

A meal allowance is payable for colleagues necessarily absent from home on official business who are more than 5 hours from their base, by the shortest practicable route. Day meal allowances rates are below.

Lunch

For lunch with more than 5 hours away from base, including the lunchtime period between midday and 2pm the allowance is £5.

Evening meal

For evening meal with more than 5 hours away from base and return after 7pm the allowance will be £15.

These allowances are not paid where meals are provided free at the temporary place of work.

Colleagues may qualify for both lunch and evening meal allowance in some circumstances. There will be occasions where, due to the time of departure, colleagues may need to take a meal but the conditions relating to the time absent from the base are not met. This, and any other exceptions to the rules, may be allowed at the discretion of the line manager.

Provision for colleagues with a disability

NHS Kernow recognises that colleagues who have a disability or long term condition may require additional support when traveling for work purposes. Any expenses which are necessarily incurred over and above those mentioned in this policy, because of a disability or long term condition will be considered on a case by case basis.

7. Implementation plans and monitoring effectiveness

Deliberate falsification of claims is considered as fraud and will be referred to the local counter fraud specialist in accordance with NHS Kernow's antifraud and bribery policy. Should any claims be deemed fraudulent the colleague could be subject to internal disciplinary, civil and or criminal proceedings. Where a line manager has any concerns over any claim, they should refer the matter to the local counter fraud specialist.

Other audits and monitoring will be undertaken periodically. For example, spot checks are carried out on a number of expenses claims submitted to both the line manager for approval and to the payroll department for payment.

The policy will be reviewed by staff voice and the unions and then all colleagues will be informed that a new policy is available.

Training will be incorporated into the relevant existing management training.

POD will monitor the policy.

8. Update and review

The policy will be reviewed every 3 years.

9. Policies referred to in this document

- Anti-bribery and counter fraud policy
- Disciplinary policy and procedure

Appendix 1: Excess mileage authorisation form

Permanent change of base

To be completed by the colleague.

Colleagues name (in full):
Grade:
Pay number:
Home address:
Postcode:
Former base:
New base:

Mileage home to new base (single journey) in miles:
Mileage home to former base (single journey) in miles:
Excess mileage difference in miles:

I certify that the information given above is correct.

Signed (colleague):
Date:
Designation:

Operative date of change of base

To be completed by manager and authorised signatory for travel expenses.

Verified correct. I confirm that I have checked the above information and this colleague is entitled to receive excess mileage payments following a permanent change of base.

Operative date of change of base:
Until (finish date after 6 to 12 months):

Signed (manager):
Date:
Print name:
Designation:

This form should be completed and attached to the CAF form which confirms the change of base in advance of any claims being made. POD should be notified if the entitlement ceases prior to the end of the 6 to12 month period.

Distribution:

☐ Colleague ☐ POD ☐ Finance ☐ Personal file

Appendix 2: Equality impact assessment

Name of policy or service to be assessed: Travel and subsistence expenses policy
Department or section: POD
Date of assessment: 05 November 2021
Person(s) responsible for the assessment: Jo Tomlinson
Is this a new or existing policy? Existing

Aims, objectives and purpose of the policy

Describe the aims, objectives and purpose of the policy
The aim of the policy is to ensure colleagues including directors, non-executive directors and governing body members, have a clear understanding of the process and entitlement for claiming expenses incurred during the course of their duties for NHS Kernow.

Who is intended to benefit from this policy, and in what way?
All colleagues are entitled to be reimbursed by the organisation where they have incurred expenses during the course of their duties for NHS Kernow.

What outcomes are wanted from this policy?
Colleagues understand their entitlements to claim travel and subsistence claims and the process and rules that they need to follow.

What factors or forces could contribute or detract from the outcomes?
There are clear rules about expenses claims that may result in the colleague not being reimbursed appropriately if not adhered to.

Who are the main stakeholders in relation to the policy?
Colleagues and line managers expense approvers.

Who implements the policy, and who is responsible for the policy?
Line managers implement the policy. POD is responsible for updating the policy. The finance team are responsible for administering the system and payroll team for making the approved payments.

Differential impacts

Perspective of race, nationality and/or ethnic origin

Does this have a positive or negative impact on black, asian and minority ethnic (BAME)?
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure. All colleagues are subject to the same travel and subsistence rules and allowances.

Perspective of sex

Does this have a positive or negative impact on people who identify as male, female or intersex?
No impact. All colleagues are subject to the same travel and subsistence rules and allowances.

Perspective of disability

What is the positive or negative differential impact on people from the perspective of disability?
There is a positive impact for colleagues with a disability in that the organisation will consider any claims for expenses incurred when travelling because of a need for additional support.

Colleagues with a learning disability may require some support in using the e-expenses system.

How will any negative impact be mitigated?
Colleagues can request assistance from line managers, finance, or POD team members to support them in making claims using the online e-expenses system if required.

Perspective of sexual orientation

Does this have a positive or negative impact on people who identify as heterosexual, lesbian, gay, bisexual, pansexual or asexual?
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure.

Perspective of age

What is the positive or negative differential impact on people from the perspective of age?
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure.

Perspective of religion or belief

What is the positive or negative differential impact on people from the perspective of religion or belief?
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure.

Perspective of marriage and civil partnership

What is the positive or negative differential impact on people from the perspective of marriage and civil partnership? This is particularly relevant for employment policies.
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure.

Perspective of gender re-assignment

Does this have a positive or negative impact on people who identify as trans or transgender, non-binary or gender fluid?
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure.

Perspective of pregnancy and maternity

Does this have a positive or negative impact on people who are pregnant, breast-feeding mothers, or those on maternity leave?
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure.

Other identified groups

Does this have a positive or negative impact on any other identified groups?
There is currently no information to indicate that this document will disadvantage or have a negative impact on this group if implemented and operated as described within this policy and procedure.

How will any negative impact be mitigated?
The POD team will respond appropriately to any concerns or issues raised by colleagues.

Human rights values

How have the core human rights values of fairness, respect, equality, dignity and autonomy been considered in the formulation of this policy, service or strategy?
NHS Kernow aims to ensure that colleagues undertaking necessary and approved journeys and expense as part of their duties are fairly reimbursed. The commitment to reimbursement is based on covering actual costs incurred, not an opportunity to maximise financial gain.

NHS Kernow expects colleagues to consider the reasonable options available before travelling to minimise the costs incurred and ensure best use of public monies (where it is appropriate to travel by car then car sharing should be utilised whenever possible).

Which of the human rights articles does this document impact?
☐ To life
☐ Not to be tortured or treated in an inhuman or degrading way
☐ To liberty and security
☐ To a fair trial
☐ To respect for home and family life, and correspondence
☐ To freedom of thought, conscience and religion
☐ To freedom of expression
☐ To freedom of assembly and association
☐ To marry and found a family
☐ Not to be discriminated against in relation to the enjoyment of any of the rights contained in the European Convention
☐ To peaceful enjoyment of possessions

What existing evidence (either presumed or otherwise) do you have for this?
Not applicable.

How will you ensure that those responsible for implementing the policy are aware of the human rights implications and equipped to deal with them?
Ensuring that managers are aware of the policy and that POD is consulted where appropriate.

Public Services (Social Value) Act 2012

NHS Kernow is committed and obliged to fulfil the requirements of the Public Services (Social Value) Act 2012. This Act requires the organisations to consider how services commissioned or procured might improve the economic, social and environmental wellbeing of an area.

Please describe how this will support and contribute to the local system, wider system and community.

This policy ensures that all colleagues have a clear understanding of the process and entitlement for claiming expenses incurred during the course of their duties for NHS Kernow. It requires colleagues to consider whether a journey is necessary prior to any travel. All colleagues are encouraged to consider alternative ways of working to reduce travel where possible and consider the most efficient and cost effective way of making a journey.

Describe how the policy contributes towards eliminating discrimination, harassment and victimisation.
This policy provides a framework for fairly and consistently ensuring all colleagues can claim expenses incurred during the course of their duties for NHS Kernow.

Describe how the policy contributes towards advancing equality of opportunity.
This policy provides a framework for fairly and consistently ensuring all colleagues can claim expenses incurred during the course of their duties for NHS Kernow.

Describe how the policy contributes towards promoting good relations between people with protected characteristics.
This policy provides a framework for fairness and consistency

If the differential impacts identified are positive, explain how this policy is legitimate positive action and will improve outcomes, services and/ or the working environment for that group of people.
Not applicable.

Explain what amendments have been made to the policy or mitigating actions have been taken, and when they were made.
Not applicable.

Signed (completing officer): Jo Tomlinson

Date: November 2021

Signed (head of department or section): Emma Goudge

Date: November 2021

Please ensure that a signed copy of this form is sent to both the corporate governance team with the policy and the equality and diversity lead.