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TRAVEL AND EXPENSES POLICY

Version	v1
Supersedes:	New Policy
Date Ratified by Board:	27 th September 2019
Reference Number:	PC24POL127
Title & Department of originator:	Travel and Expenses Policy, Human Resources & Organisational Development
Title of responsible committee/department:	Quality & Workforce Committee
Effective Date:	September 2019
Next Review date:	September 2020 or sooner or when there is a change in Policy or National Guidance
Target audience:	All PC24 employees
Impact Assessment Date:	September 2019
Summary	Outlining the rules set out by PC24 for the reimbursement of travel and expenses that are necessarily incurred by any individual engaged on business approved by PC24.

Version	Date	Control Reason	Title of Accountable Person for this Version
v1	September 2019	New Policy	Associate Director of Human Resources and Organisational Development
Reference Documents		Electronic Locations (Controlled Copy)	Location for Hard Copies
Disciplinary Policy (PC24POL14) Standing Financial Instructions (PC24SFI) Anti-Fraud, Anti-Bribery and Anti-Corruption Policy (PC24POL101)		Primary Care 24 Intranet	Policy File, Wavertree Headquarters

Consultation: Committees / Groups / Individual	Date
HR, Finance, Counter Fraud, EAs.	

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1 PURPOSE OF THE POLICY

- 1.1 This document sets out the rules for reimbursement of staff expenses, including travel, subsistence and expenses incurred in the course of their employment with PC24.

2 SCOPE

- 2.1 This policy will apply to all salaried staff including the Non-Executive Board members of PC24.
- 2.2 The only exception to the use of the electronic expenses system is for Non-Executive claims which will be completed on a paper claim form and held by the HR department.

3 RESPONSIBILITIES

3.1 Responsibilities of PC24

- 3.1.1 Ensure that the Travel and Expenses Policy is fairly and consistently applied to all staff irrespective of their age, sex, religious belief, disability, or sexual orientation.
- 3.1.2 Communication via appropriate mechanisms to inform staff about any changes to terms and conditions relating to travel and associated expenses, (mileage rates in particular).
- 3.1.3 Ensure compliance with the policy and that claims are submitted and approved promptly.

3.2 Responsibilities of Managers

- 3.2.1 Ensure that any change of base (for travel expenses purposes) are appropriately reported to Human Resources.
- 3.2.2 Ensure that they are registered as an authorised signatory on rotamaster for the signing off of expenses for team members and identify a substitute manager who can sign off expenses in their absence.
- 3.2.3 Check all travel and subsistence expenses for accuracy and validity before approval and submission for payment through to payroll.
- 3.2.4 Reject any claims which are submitted outside of the policy and discuss with the employee in the first instance. This may result in the delay or refusal of reimbursement.

- 3.2.5 Check staff have a valid driving licence, up to date insurance documentation which covers business travel and a valid MOT certificate, (where applicable).
- 3.2.6 Any concerns regarding suspicion of fraud should be reported immediately to the Director of Finance for consideration.

3.3 Responsibilities of Employees

- 3.3.1 Read, understand and comply with the travel and expenses policy prior to making any claim.
- 3.3.2 Ensure that all claims made are valid and necessary and where required agreement has been given.
- 3.3.3 Ensure your manager is notified of any change in personal details as soon as is practically possible.
- 3.3.4 Ensure you possess a valid driving licence, motor insurance which covers business travel and a valid MOT certificate (where applicable). Please note that arranging business travel motor insurance is the responsibility of the employee where the requirement to travel is stated within the responsibilities of the role, otherwise employees should not normally use their own vehicles.
- 3.3.5 Ensure you are fit to drive, that you drive safely and obey the relevant laws.
- 3.3.6 Ensure that you inform your manager, at the earliest available opportunity of any change in driving status, e.g. driving ban or a medical condition.
- 3.3.7 Ensure that all claims for expenses should be submitted before the end of the month after they have occurred (e.g. claims for June should be submitted by the end of July) but at the very latest must be submitted within three months of the claim period (e.g. claims for June must be submitted by the end of September.)
- 3.3.8 Must retain relevant receipts and documentation in line with section 10.

3.4 Responsibilities of Human Resources

- 3.4.1 Provide advice and guidance to managers and staff on the correct application of the Travel and Expenses Policy.
- 3.4.2 Administer the submission of expenses, mileage and travel claims through payroll submissions, to be paid via the monthly pay.

4 TRAVEL EXPENSES

- 4.1 All expenses claims should be submitted via the Rotamaster expenses system on a monthly basis. However, in circumstances where an individual travels infrequently, these can be held by the employee but must be submitted no later than three months from the date of the claim. The same applies to Subsistence Claims.

Claims cannot be submitted on the electronic expenses system outside of these timescales may not be approved for payment

4.2 Eligible miles

Staff will be reimbursed for miles travelled in the performance of their duties for PC24 which are in excess of the specified mileage for their home to 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 e.g. home, the eligible miles will be as set out in Table 1 below.

Table 1 – Eligible Mileage – Example only

15 miles within this example is for illustrative purposes only

Journey (Outward)	Distance	Eligible Business Mileage
Home to Base	15 miles	None
Home to First Visit	Less than 15 miles	Eligible business mileage starts after 15 miles have been travelled
Home to First Visit	More than 15 miles	Eligible business mileage starts after 15 miles have been travelled
Journey (Return)	Distance	Eligible Business Mileage
Last Visit to Base		Eligible business mileage ends at base
Last Visit to Home	Less than 15 miles	Eligible business mileage ends 15 miles from home
Last Visit to Home	More than 15 miles	Eligible business mileage ends 15 miles from home

4.3 Car Allowance

All car mileage will be reimbursed at a Standard Rate regardless of the vehicle engine size. The Standard rate is as set out in Appendix 1.

4.4 Lease cars

Please refer to the PC24 Lease Car Policy.

4.5 Motorcycle allowance

Members of staff using a motorcycle for official journeys will be reimbursed a mileage rate as set out in Appendix 1.

4.6 Pedal cycles

Members of staff using a pedal cycle for official journeys will be reimbursed a mileage rate as set out in Appendix 1.

4.7 Passenger rate

When members of staff travel together on PC24 business and separate claims would otherwise be made, the driver may claim a passenger allowance as set out in Appendix 1. The name and designation of all passengers must be shown on the e-expenses claim.

4.8 Taxi Fares

Taxi fares shall be payable only in cases of urgency or where transport is reasonably required and adequate public transport is not available. Where these conditions are not fulfilled employees deciding to use a taxi will only be entitled to claim the sum they would have paid had they travelled by public transport. Evidence of the cost of the public transport alternative must be provided by the employee.

4.9 Other allowances

Staff will be reimbursed the reasonable parking, bus, toll, tram and ferry costs when on PC24 business on production of a valid receipt.

5.0 PC24 will not reimburse any parking fines or Road Traffic Offence tickets (ie speeding tickets, use of mobile phone while driving fine etc).

5 TRANSPORT

5.1 Train Travel for Staff

5.1.1 All rail travel must be booked via PC24's Executive Assistants by e-mailing travel@pc24.nhs.uk subject to line managers agreement otherwise these expenses may not be approved. Request must be made as soon as travel requirement is known in order for PC24 to be able to ensure the best price for that journey. Any cancellations must be approved by the line manager or may be subject to a request for reimbursement by the employee.

5.2 Air Travel for Staff

5.2.1 Travel by air is not permitted unless it can be demonstrated that this is cheaper than travelling by train, alternatives are not suitable or that, taking into account the respective journey times and overall cost of the trip, better value for money can be obtained by flying.

6 SUBSISTENCE ALLOWANCES

6.1 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 PC24. Refer to Appendix 2 for maximum reimbursement limits. Claims will only be authorised if they are submitted on line using the E-expenses system, supported by original receipts which must have been shared with their line manager; these payments may be subject to income tax deductions. All other costs (e.g. alcoholic beverages, tips/ gratuities unless non-discretionary, mini

bar bills, newspapers etc.) will not be paid by PC24 and must be settled by the staff member.

6.2 Overnight Accommodation

If a member of staff stays overnight in a hotel, or other similar accommodation, for business purposes that has been approved by their manager, the overnight costs for bed and breakfast will be reimbursed up to the limits set by PC24. In exceptional circumstances where accommodation is not available within the agreed limit, PC24 will seek the most competitive rates and ensure that these are approved by the line manager prior to the expenditure being incurred.

All hotel reservations must be booked via PC24's Executive Assistants by e-mailing travel@pc24.nhs.uk. Any cancellations that generate a cancellation fee or where the full cost cannot be recovered, must be approved by the line manager or may be subject to a request for reimbursement by the employee.

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 2 and subject to the presentation of valid receipts.

7 OTHER EXPENSES

7.1 Eye test and glasses

PC24 will meet the full cost of eye tests for Display Screen Equipment (DSE) users where glasses are prescribed exclusively for display screen work (VDU) and where these are not free. A maximum of 1 claim a year will be reimbursed.

PC24 will contribute up to £50 towards the cost of corrective lenses and frames. These should be claimed via e-expenses with scanned evidence of a VDU prescription and associated receipts being provided as per section 8.2 of this policy.

The provision of 'normal' corrective lenses will be at the employee's own expense.

7.2 Reimbursement of sundry expenses

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 be provided to the line manager prior to the claim for reimbursement through Rotamaster. PC24 would not expect sundry items to be purchased if they could be obtained through the normal purchasing procedure and the claim may be rejected.

8 PROCEDURE

8.1 Prerequisites / Documents Required / Duty of Care

When required to use their own vehicle in the performance of their duties employees must:

- Possess a valid driving licence:
- Posses “motoring organisation test (MOT) certificate” (if vehicle is 3 years or older):
- Possess motor insurance which covers business travel,
- Confirm that he or she is fit to drive
- Drive safely and obeys the relevant laws, e.g. speed limits.

The employee must submit documentation to evidence all required certificates and must inform the employer if there is a change in status.

Employees provide copies of the relevant documents to their line manager which will be held on their personal file in HR. This should be repeated on expiry of the previous versions, i.e. annually for motor insurance and MOT certificates. Until the documents have been provided by the employee and authorised by the line manager, the employee will be unable to make any claims. **It is the employees’ responsibility to ensure that these documents are up to date and have been provided in a timely manner to their line manager.**

For the purposes of this policy, salary sacrifice lease car drivers are considered the same as private car drivers and all terms and conditions set out in this policy apply.

Managers, in approving the claims for payment, are confirming that they have had sight of the documents and that they are valid.

8.2 Payment Arrangement and Timetables.

Employees have a responsibility to submit claims in a timely manner and provide appropriate documentation, ie insurance documents, MOT certificates, driving licence, to their manager upon renewal or if requested to do so.

Managers must ensure that all insurance documents (clearly showing appropriate business insurance), and MOT certificates are checked on an annual basis.

Managers will ensure that all documentation detailed above is in date prior to authorising any claim.

Managers will ensure that they have checked all receipts corresponding to the full expenses claim prior to authorising any claim.

Managers must ensure they have deputies in place to authorise claims in their absence and are responsible for setting up those individuals on the electronic expenses system.

The deadline for approval of all claims via the electronic expenses system is the last day of each month for payment the following month i.e. To receive a payment in their July pay, the expenses claim would need to have been authorised on or before 30th June; for payment in August pay, it would need to be authorised on or before 31st July

Employees should normally submit their claim for approval at least 3 working days prior to the deadline to allow managers sufficient time to check and authorise the claim.

All approved expense claims authorised by the published cut-off date will be paid in the following month's pay run. Any submissions authorised after the monthly deadlines will not be paid until the following pay period.

9 BOOKING TRAVEL/ ACCOMMODATION

- 9.1 All rail travel and hotel rooms etc must be booked via PC24's Executive Assistants by e-mailing travel@pc24.nhs.uk otherwise rail and accommodation related expenses, claimed by staff outside of this process, may not be approved.

10 HMRC TAX AND NATIONAL INSURANCE (NI) ARRANGEMENTS

- 10.1 Employees are taxed on all income they receive from their employment including pay, benefits in kind (such as salary sacrifice schemes like lease cars and technology schemes) and any expenses payments (including payments relating to business travel).

However, there are exemptions from HMRC that removes the requirement to report certain expenses at the end of the year on P11D forms. These are for expenses which are reimbursed at actual cost i.e. where there is no profit element, including car park charges, toll fees and taxi fares where receipts have been provided. However, where receipts have not been provided these expenses have to be declared to HMRC. All business travel is exempt providing the rates of reimbursement are within the HMRC approved rates, PC24 will ensure rates remain within these approved rates.

To comply with HMRC regulations, copies of all receipts must be kept by the employee for three complete tax years after the end of the tax year to which they relate, i.e. receipts for August 2018 (tax year 18/19) must be kept until April 2022. If employees cannot provide receipts upon request to HMRC, the employee will be personally liable to pay tax on the value of that item of expenditure.

For details of HMRC guide to personal Taxable Allowances and rates visit www.hmrc.gov.uk.

11 MONITORING AND COMPLIANCE

- 11.1 Compliance with the policy will be monitored by Managers with support from the HR department.
- 11.2 PC24 may request that its Internal Audit or Counter Fraud function may undertake a review of compliance against the policy.
- 11.3 Any staff found or suspected of non-compliance with this policy may be subject to the PC24 Disciplinary Policy and process, which could result in gross misconduct dismissal. Additionally, action may also be taken in line with the PC24 Fraud, Bribery and Corruption Policy, which could result in legal action and criminal prosecution. Further detail on the definition of Fraud, Bribery and Corruption can be found in Appendix 3.

12 TRAINING

- 12.1 Any training requirements will be provided by the HR team and will be the first point of contact for any queries.

13 EQUALITIES AND HEALTH INEQUALITIES

- 13.1 PC24 is committed to an environment that promotes equality and embraces diversity in its performance as an employer and service provider. It will adhere to legal and performance requirements and will mainstream equality and diversity principles through its policies, procedures and processes. This policy has been implemented with due regard to this commitment. To ensure that the implementation of this policy does not have an adverse impact in response to the requirements of the Equality Act 2010 this policy has been screened for relevance during the policy development process and a full equality impact analysis conducted where necessary. PC24 will take remedial action when necessary to address any unexpected or unwarranted disparities and monitor practice to ensure that this policy is fairly implemented.

14 PERSONAL INFORMATION

- 14.1 PC24 is committed to an environment that protects personal information aspects in the development of any policy. When proposing change there is a new requirement for policy writers to investigate when the personal information aspect of the policy complies with the data protection principles in Schedule 1 of the Data Protection Act 1998. All individuals with responsibility for reviewing/writing policies should consider Privacy Impact Assessment compliance.

This policy complies with the Data Protection Act 1998, therefore no Privacy Impact Assessment is necessary.

Appendix 1 Expenses rates of reimbursement

Type of vehicle/allowance	All eligible miles travelled (see paragraph 4.2 and Table 1)
Car (all types of fuel)	45 pence per mile
Motor cycle	24 pence per mile
Pedal cycle	20 pence per mile
Passenger allowance	5 pence per mile

Appendix 2 Subsistence Allowances

Night allowances	Actual receipted cost of bed and breakfast up to a maximum of £65 outside London and £95 in London (subject to the provisions of paragraph 6.2 if this is exceeded for genuine business reasons).
Meals allowance	Per 24 hour period: £20.00
Night allowances in non-commercial accommodation	Per 24 hour period: £25.00
Day meals subsistence allowances	Lunch allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm) £5.00 Evening meal allowance (more than ten hours away from base and return after 7:00 pm) £15.00

Appendix 3 Fraud, Bribery and Corruption

Fraud means theft by way of deception, either to make a gain personally or for another, or to cause or risk causing another a loss in money or other property. Fraud has been identified as the crime that people are most likely to experience in the UK, and no individual or organisation is immune from the risk. Bribery is the dishonest corrupt offer or acceptance of a financial or other advantage in the course of work or public duty. Criminal penalties for offences under the Fraud Act 2006 and Bribery Act 2010 are up to 10 years in prison and/or unlimited fine. PC24 does not tolerate fraud, bribery or corruption.

Fraud relating to travel and subsistence can happen when employees of an organisation make dishonest claims &/or authorise claims for travel, subsistence or other expenses that the individual is not entitled to, such as:

- making claims for journeys that were not made at all;
- inflating the mileage travelled on a legitimate work related journey;
- making false claims for petrol; abuse of corporate credit card;
- providing receipts for meals which were not purchased by them;
- submitting duplicate or multiple claims for the same journey; claims for amounts higher than that spent eg paying for a high fare ticket and submitting a copy of the receipt/ticket as expenses, but having exchanged for a lower fare ticket actually used, or eg requesting a blank taxi receipt and inflating taxi fare actually paid;
- forged/ false authorisation for payment.

Bribery relating to travel and subsistence could happen if an employee submits false claims for payment and offers a bribe to their line manager with the intention that their line manager will authorise the claims.

How you can help

Everyone has a part to play in combating fraud, bribery and corruption and the first steps are being aware of the risk, remaining vigilant, and reporting suspicions. If you have reasonable suspicions of fraud, bribery or corruption within or against PC24 please report to the Anti-Fraud Specialist, Virginia Martin on 0151 285 4552 virginia.martin@nhs.net, or to the Director of Finance, Heledd Cooper heledd.cooper@pc24.nhs.uk.

You may also report suspicions under the Whistleblowing arrangements. Anyone can report suspicions of fraud in the NHS directly to the NHS Counter Fraud Authority (NHSCFA). Please refer to the PC24 Fraud, Bribery and Corruption Policy for further details.