

EXPENSES POLICY
CPRCCG CP11

Version:	1.0
Ratified by:	Joint Policy Assurance Group
Date ratified:	April 2018
Name of Director Sponsor:	Chief Finance Officer
Name of originator/author:	Director of Strategy and Planning
Name of responsible committee/individual:	Audit Committee
Date issued:	November 2019
Review date:	November 2022
Target audience:	All CCG Staff & Governing Body Members

Contents

1. INTRODUCTION	3
2. PURPOSE	3
3. DEFINITIONS	3
4. PROCESS and GUIDELINES	3
4.1 Allowed Expenses	3
4.2 Disallowed Expenses.....	3
4.3 VAT	4
4.4 Receipts	4
4.5 Submitting a Claim.....	4
4.6 Bus Travel Expenses.....	4
4.7 Rail Travel	4
4.8 Transport for London	5
4.9 Road Transport.....	5
4.11 Taxis.....	5
4.12 Overnight Costs and Subsistence	6
4.13Hotel Accomation and Subsistence	6
4.14Breakfast	6
4.15Gifts and prizes.....	6
4.16Communication.....	6
5. OTHER EXPENSES	6
5.1 Business Related Courses	6
5.2 Conference and Exhibitions	7
5.3 Offices Expenses	7
6. MONITORING COMPLIANCE	7
7. ASSOCIATED DOCUMENTATION	7
8. LIST OF STAKEHOLDERS CONSULTED.....	7
9. EQUALITY IMPACT ASSESSMENT	7

1. Introduction

This document details the NHS Castle Point and Rochford Clinical Commissioning Groups' policy on business travel and expenses. It is not contractual and will be regularly reviewed and changes made as required.

As a public sector entity, it is important that expenses are managed effectively. All travel and expenses are reviewed and any deviation from policy is flagged for review and follow up, non-compliance with the policy will result in a rejection of the related expense claim until a compliant claim is submitted.

This policy applies to all staff and Governing Body members. Personnel on interim contracts will have separate arrangements.

2. Purpose

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

3. Definitions

This policy provides rules and guidance about items you can and cannot claim as expenses. Used in conjunction with our electronic expenses claim system, it will enable you to categorise expenditure correctly and help ensure that the claims you make are accurate and complete. It is the responsibility of the claimant to ensure all claims are valid before they are submitted for approval.

4. Process and Guidelines

4.1 Allowed Expenses

- Business travel expenses for example between meetings
- Rail travel – for business purposes, standard class
- Business parking
- Taxis – in exceptional circumstances and where no other means of travel is available or would be detrimental to the person or their work
- Overnight costs and Subsistence e.g., when attending a conference and to be agreed prior to any expenditure (see paragraph 4.13)
- Hotel accommodation and subsistence to be agreed prior to booking and any expenditure
- Gifts and prize, for example, for in house competitions, to be agreed before any expenditure
- Business related courses
- Conferences and exhibitions
- Eye tests and glasses (see Staff Handbook for eligibility)
- Buying lunch for meetings when requested by line manager.

Further details on allowed expenses can be found within this policy.

4.2 Disallowed Expenses

- Travel that is the same as your normal commute to your permanent workplace
- Travel to your normal place of work
- Lunch and snacks

- Parking at your base office (see Section 4.10)
- Taxi fares without valid receipts or sufficient detail
- Penalties and fines
- Car repairs, maintenance and valets
- Home phone line and rental
- Gifts of cash or cash equivalents
- Loyalty or reward points
- Claiming on behalf of other staff , contractors or third parties
- Membership of loyalty card schemes
- Pet sitting or child care costs
- Gym or leisure facilities
- Newspapers or online subscriptions
- Non work related claim.
- Professional Fees

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

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

4.3 VAT

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

4.4 Receipts

Copies of receipts for expense claims are required to be submitted on the EASY system as part of each expense claim, PDF copies are recommended.

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

Failure to supply a legible receipt image will result in your claim being rejected by the EASY system.

4.5 Submitting a claim

Once claims are submitted on the EASY Expense system, they go through a two stage process of authorisation, firstly the line manager checks and approve the expenses and then the budget holder is to accept the claim ready for extraction by payroll.

The role of the Authoriser is to action authorisation on the EASY system as soon as possible so that the claim moves into the second stage of completion to be accepted by the Approver. The Authoriser must ensure that the claimant has attached all relevant receipts that are in date and have VAT numbers where applicable.

The role of the Approver is to authorise the claim for payroll to extract and include for payment to the claimant.

All expense claims must be submitted by the 1st of every month to be included in the salary on the 25th of the month.

All expenses must be within a three month period, anything older will be rejected by the system.

4.6 Business Travel Expenses

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

4.7 Rail Travel

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

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

Always make use of young/senior person rail card (which is also a permitted expense) or discounts available through gold card season tickets (which is not a permitted expense) Standard class is the default class of travel however when an 'advanced first class' ticket is the cheapest available ticket this may be claimed.

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

4.8 Transport for London

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

4.9 Road Transport

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

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

Staff who using private vehicles for business use must ensure they have adequate insurance for business and private use and that the vehicle is roadworthy and properly maintained. You will be required to submit evidence of this on the EASY system prior to being able to claim mileage.

4.10 Parking

You can submit expense claims for parking at a location other than your base office and you should include sufficient details to identify your parking location. The CCG will allow for the continuation of claiming for parking at your work base, if you have made every effort to park within the office car park in the first instance. Claims for parking at base will be reviewed and assessed at the CCGs discretion.

Contractors / Interims should not use the staff car park and cannot claim back parking at base expenses. New staff also will be unable to claim for parking at base, this is in line with other CCGs across the STP.

4.11 Taxis

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

Taxis can only be used in the following scenarios:

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

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

4.12 Overnight Costs and Subsistence

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

Staff are expected to travel home after business events or when working late – you are not permitted to submit expenses claims for accommodation within the STP area.

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

4.13 Hotel Accommodation and Subsistence

All accommodation should be booked in advance and should not exceed the following limits, without prior approval from the Chief Finance Officer:

£70 per night outside of London

£100 per night inside of London

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

You are not permitted to claim:

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

4.14 Breakfast

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

4.15 Gifts and Prizes

Very small prizes such as a bag of sweets or bars of chocolate can be claimed. Leaving, birthday, maternity, sickness gifts should be met personally by team members.

4.16 Communication

Essential phone users are provided a CCG mobile phone which is paid for centrally by the CCG, please reference the Mobile phone policy.

You are not permitted to claim for the cost of business calls on your personal mobile phone or home phone.

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

You cannot claim for IT equipment or home broadband.

Costs of public WiFi, for example on trains, cannot be claimed.

5. Other Expenses

5.1 Business Related Courses

All courses should be booked centrally through the CCG where possible and should be approved by the Director of Strategy and Planning as part of the training needs assessment.

If you are required to pay for approved training or courses, this will be reimbursed.

5.2 Conferences and Exhibitions

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

5.3 Office Expenses

The CCG provides stationery and miscellaneous office items and therefore the cost of personally funded items will not be reimbursed.

6. Monitoring compliance

This Policy will be monitored by PAG, Audit Committee and Governing Body.

The Director who has overall responsibility for monitoring the policy is the Chief Finance Officer.

7. Associated Documentation

This policy should be read in conjunction with other CCG policies, with particular reference to the Mobile Phone Policy.

8. List of Stakeholders Consulted

Name	Designation
Local Counter Fraud Specialist	
West Midland Ambulance Service	

9. Equality Impact Assessment

NHS Castle Point and Rochford CCG is committed to carrying out a systematic review of all its existing and proposed policies to determine whether there are any equality implications.

This policy has been assessed using the CCG's Equality Impact Assessment framework which identified the following impact/s upon equality and diversity issues:

Age	Marital	Disability	Gender & Pregnancy	Race	Sexuality	Religion	Human Rights	Total Point	Impact
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	0	NONE

Points

3 – This area has a high relevance to equalities

2 – This area has a medium relevance to equalities 1 – This area has a low relevance to equalities

0 – This area has no relevance to equalities

Scoring

13-18 points – high impact

7-12 points – medium impact 0-6

points – low or no impact