

TRAVEL AND EXPENSES POLICY



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Revision history

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Dec 17	Note on front of policy referring to old expenses system removed, claims over 90 days form amended, additional responsibilities added	R Marshall	2
Apr 18	Bullet point added under manager responsibilities in respect of "cross checking all claims against other sources to confirm information entered, such as diaries, worklogs, rotas etc. and querying any incorrect/concerning entries to minimise discrepancies"	R Marshall	3
Jul 20	Desktop assessment – no changes to be made. Review in 2 years.	R Marshall	4
Jul 2022	Review date amended	L Henderson	4
October 2022	Updated to reflect change in practice from ePay to ESR for payroll changes	R Marshall	4

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Equality & Diversity Impact Assessment

In drafting this policy, the HR Policy Group considered, as a minimum, the following questions:

- ☞ Are the aims of this policy clear?
- ☞ Are responsibilities clearly identified?
- ☞ Has the policy been reviewed to ascertain any potential discrimination?
- ☞ Are there any specific groups impacted upon?
- ☞ Is this impact positive or negative?
- ☞ Could any impact constitute unlawful discrimination?
- ☞ Are communication proposals adequate?
- ☞ Does training need to be given? If so is this planned?

Adverse impact has been considered for age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, sexual orientation.

Only when the HR Policy group have satisfied themselves that the policy is non-discriminatory will they pass it for consideration by the Joint Staff Forum.

TRAVEL AND EXPENSES POLICY

This policy does not form part of any employee's contract of employment and the terms may be amended by East Coast Community Healthcare CIC (ECCH for short) from time to time, subject to the provisions contained within Agenda for Change.

Any reference to the 'organisation' refers to East Coast Community Healthcare CIC.

INTRODUCTION

This policy is designed to ensure that all employees are aware of their responsibilities regarding travel and expenses incurred during the course of their normal duties. It also sets out reimbursement for such travel and expenses incurred.

SCOPE

This policy applies to all employees including bank staff. It does not apply to those who are self-employed, contractors or agency.

POLICY STATEMENT

All employees who undertake travel using their own vehicle during the course of their normal working day, for work purposes, are entitled to claim for any miles or additional expenses incurred subject to the criteria below. Employees are also entitled to receive reimbursement for business mileage undertaken via public transport as well as any other business related expenses incurred during the course of their normal duties.

ELIGIBILITY

Employees are only eligible to receive payment for business mileage incurred using their own vehicle (including Lease and Salary Sacrifice cars) once their driving documentation has been checked and verified by their line manager. Documentation required includes Driving Licence, Driving Licence Confirmation Code (available from <https://www.gov.uk/view-driving-licence>), MOT (if applicable) and car insurance detailing business use. Employees should refer to the Driving for Work Policy for further detail on the requirements.

Mileage is reimbursable to employees who have used their own vehicle for journeys undertaken during the course of their work. 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.

Normally, the miles eligible for reimbursement are those travelled from the agreed work base and back. However, when the journey being reimbursed starts at a location other than the agreed work base, for example home, the mileage eligible for reimbursement will be as set out in the example below;

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 call	Less than 15 miles	Eligible mileage starts after 15 miles have been travelled

Home to first call	More than 15 miles	Eligible mileage starts from home, less 15 miles
Journey (return)		
Last call to base		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

All claims submitted by employees must start from either Home or Base. The only exception to this will be where an employee has an overnight stay in a different location. Bank staff should commence their claims from the base which they have been allocated to on the day.

AUTHORISATION AND CLAIM PERIOD

Travel and expenses claims should be submitted electronically via ePay (<https://www.epay.sbs.nhs.uk:8571/epay/esr.elogin>) For staff who do not have access to an ECCH email address (specifically domestic staff) a paper claim will need to be completed (available from HR).

Employee Responsibility;

Employees are responsible for

- Claiming their travel and expenses within 3 months of incurrence. The maximum time period you can claim for in one go is 3 months. Any claims submitted that are older than 3 months will not be accepted or paid.
- Claiming in line with policy and submitting their claims for approval in a timely manner and in line with the advertised payroll deadlines (available on ECCHO).
- Ensuring their claims are approved in time by their line manager.
- Ensure that the travel rate under which they are paid for business mileage is correct and that they still meet any eligibility requirements for such rates.
- Notifying their line manager and HR as soon as possible should their circumstances change which may result in them no longer being eligible to receive certain travel rates (e.g. Regular User)
- Ensuring their base, home and car details are correct on ePay and ESR and advising HR immediately of any incorrect information.
- Undertaking their business journeys using the quickest, safest route available (in agreement with line manager)

Manager Responsibility;

Managers are responsible for

- The authorisation of travel within their areas of responsibility.
- Checking that all claims have been made in line with policy and where necessary, returning or rejecting inappropriate claims, in line with the payroll deadlines.
- Highlighting any claims of concern with the appropriate department(s), e.g. HR and Counter Fraud.
- Checking that employees are receiving the correct travel rate based on their business usage in accordance with this policy and notifying HR as soon as possible of any

employees who no longer meet certain eligibility requirements (e.g. Regular User) as well as assessing if employees should be on alternative rates that are more economical for the Organisation.

- Cross checking all claims against other sources to confirm information entered, such as diaries, worklogs, rotas etc. and querying any incorrect/concerning entries to minimise discrepancies

There will be some manager discretion, in conjunction with the Executive Director of Finance and Resources, if claims have not been able to be submitted due to sudden illness or change in circumstances that have led to the employee being unable to submit any claims in the 3 month period. Claims which are older than 3 months will need to be approved by the Executive Director of Finance and Resources before they can be submitted to the employee's line manager for approval and payment.

In this circumstance employees are required to enter their claim as normal on ePay, but NOT submit, and complete the Claims over 90 days request form (**Appendix Three: Claims over 90 days approvals request**). A screenshot/printscreen of the entered claim as well as the completed request form then need to be emailed or posted to the Executive Director of Finance for consideration for approval. If approval is received, confirmation of this (either completed request form with the signature of the Executive Director of Finance and Resources or confirmation email direct from the EDFR/HR (on behalf of EDFR)) will need to be attached to the claim and sent for approval by the employees' line manager.

More detail on this is available within the ePay guidance documents on ECCHO. The Executive Director of Finance and Resources has the final decision as to whether the claim can be paid and does not have to approve a request if it is felt that the reason for not claiming within 90 days does not fall within the confines of this policy.

All travel and expenses are paid in arrears, for example for mileage travelled in September this will be paid in October (assuming the claim has been submitted and approved in line with the Payroll deadlines). All mileage will be paid as a whole mile, for example where a mileage claim is for 22.4 miles, the system will pay for 22 miles. If the mileage claim is for 22.6 miles the system will pay 23 miles.

REFERRAL TO THE LOCAL COUNTERFRAUD TEAM

Suspicious of fraudulent activity or collusions to falsify a claim will be reported to the Local Counter Fraud Team, examples of fraudulent activity can include claiming false, exaggerated or duplicate claims which may result in an overpayment of salary.

If there is evidence of fraudulent intent, prosecution and/or disciplinary action will normally be undertaken. A criminal conviction in such a case will not eliminate the public debt which had resulted from the overpayment, and so recovery of the debt will continue to be pursued by any means available. Where an overpayment has occurred the Policy for the Recovery of Overpayments and Payment of Underpayments will be implemented.

In all situations where it is considered that an employee would or should have been aware of an overpayment and could be considered to have acted in bad faith, a referral of the case will be made to the local counter fraud team for their consideration.

Referral does not stop the normal recovery process in any way unless actions are specifically stopped at the request of the local counter fraud team.

ALLOWANCES

Where car use is essential for business journeys, the organisation will encourage car sharing, use of a pool car and better planning of business, which could minimise the need for travel.

The organisation will monitor all business mileage to ensure managers are aware of the environmental impact of travel as well as the cost and time for individuals.

Staff and managers should consider all options, prior to making any travel arrangements (e.g. teleconferencing, use of pool cars and hire cars etc.). If travel is required, managers and staff should agree the most suitable means of transport for the routine journeys which staff have to make in the performance of their duties. If a particular journey is unusual, in terms of distance or purpose, the mode of travel should be agreed between a manager and the member of staff, before it starts.

BUSINESS MILEAGE

Employees who use their vehicles to make journeys in the performance of their duties e.g. to provide care in the patient's home, will be reimbursed their motoring costs at the appropriate rates as detailed below and in Appendix One: Reimbursement Rates.

There are four rates of Business Mileage;

- Standard User
- Regular User
- Salary Sacrifice
- Lease Car

Business mileage will be paid based on the quickest route based on postcode to postcode. All claims must include the postcode for each destination visited. The e-expenses system calculates mileage using an electronic distance validation service; the system will use algorithms to calculate the route by analysing journey options and balancing the distance with the type of roads available. You may find that each journey to and from the same destination may differ due to travel systems, such as one-way systems.

Standard User

Unless stated otherwise employees will be reimbursed for business miles at the Standard User rates;

Standard User Allowance – Cars

Cars - Engine capacity	Up to 1000cc	1001 to 1500cc	Over 1500cc
Up to 3,500 miles	37.4 Per mile	47.3p Per mile	58.3p Per mile
Thereafter	17.8p Per mile	20.1p Per mile	22.6p Per mile

Standard User Allowance – Motorbikes

Motorbikes - Engine capacity	125cc or Less	Over 125cc
Up to 5,000 Miles	17.8p Per mile	27.8p Per mile
Over 5,000 miles	6.7p Per mile	9.9p Per mile

Standard User Allowance – Non-Executive Directors/Chair

Non-Executive Directors and the Chair will receive a flat rate of 45p per mile for the first 10,000 miles, 25p per mile thereafter

Regular User

The allowances below shall be paid to those employees who have been in their current post for no less than 6 months and are classified by ECCH as a regular car user, and for whom it has been deemed uneconomic for the employee to continue on Standard User, even though they are required by the organisation to travel on business and, in so doing, either;

- travel an average of more than 3,500 business miles a year;
- or
- travel an average of at least 1,250 business miles a year, **and**
 - necessarily use their car an average of three days a week **or** spend an average of at least 50 per cent of their time on such travel, including the duties performed during the visits;
- or
- travel an average of at least 1,000 business miles a year, **and**
 - spend an average of at least four days a week on such travel, including the duties performed during the visits.

Regular user allowance

Cars - Engine capacity	Up to 1000cc	1001 to 1500cc	Over 1500cc
Lump sum	£508	£626	£760
Up to 9000 miles	29.7p Per mile	36.9p Per mile	44.0p Per mile
Thereafter	17.8p Per mile	20.1p Per mile	22.6p Per mile

Payments of the annual lump sum allowances shall be made in equal monthly instalments over a period from 1 July in any year to 30 June in the succeeding year. Part months of employment shall be regarded as complete months.

Where employees entitled to the regular user allowance do not use their car as a result of mechanical defect or absence through illness, the lump sum payment should be paid for the remainder of the month in which the car was out of use and for a further three months thereafter. For the following three months payment will be made at the rate of 50 per cent of the lump sum payment. No further payments will be made if the car is out of use for six months or longer.

Where an employee commences maternity leave, the lump sum payment should be paid for the remainder of the month in which the car was 'out of use' and for a further three months thereafter. Payment will be made at the rate of 50 per cent of the lump sum payment for a further three months or until the end of maternity leave, whichever is less. No further payment

will be made if the car is out of use for six months or longer. Employees not intending to return to work will have their payment limited to the period of paid maternity leave granted.

Where employees entitled to the regular user allowance do not use their car as a result of attendance on an approved training course, the lump sum payment shall continue to be paid throughout the period of attendance on the approved training course.

An annual audit will be undertaken by the HR department of mileage claimed by employees on Regular User. This audit will cover the travel period of July to June and will be undertaken in July for the previous travel year.

If there is a change in an employee's duties, or if the annual official mileage falls below that on which a regular user classification was based, the continued application to the employee of the regular user provisions shall be reconsidered. Any decrease in the annual official mileage or the frequency of travel, which is attributable to either prolonged sick leave or the temporary closure of one place of duty, shall be ignored for this purpose.

Employees who have been on maternity leave and were in receipt of Regular User won't be automatically entitled to receive Regular User allowance upon their return. Where an employee is returning to the same role on the same hours Regular User will be reinstated; assuming mileage claimed prior to maternity leave meets the criteria and the line manager confirms that mileage will be similar to that travelled prior to maternity leave. Employees returning to either the same role but on reduced hours or to a different role will not be eligible for Regular User until they have completed 6 months in their new hours/new role.

Applications for Regular User will need to be submitted via ESR Manager Self Service using the Update Assignment process. Requests will need to have a statement included within detailing how the employee meets the criteria for the request. HR will check all applications to ensure the employee meets the criteria using data obtained from the expenses system and will reject any applications where no justification has been provided or the employee does not meet the criteria. Due to system restrictions and in line with travel claiming periods, applications to go onto Regular User mileage cannot be backdated, any applications received will be processed for the start of the next available month or a future date if one is provided. E.g. if a request received on 20th May states "commence regular user on 15th May", this will be processed for starting on 1st June. HR will advise if the stated date on the request form is amended in line with this paragraph.

In all cases, employees and managers should in the first instance investigate whether a Lease or Salary Sacrifice car would be of greater economic benefit to them and the organisation.

Lease Car

Employees who have been employed on a substantive, permanent contract for at least 3 months with the organisation may be eligible to apply for a Lease Car. Employees will be eligible for a Lease Car if their average annual business mileage is at least 3,500. A minimum three month assessment of the business miles claimed will need to be conducted to establish more accurately the likely annual business mileage for the post prior to approval.

Employees need to take into consideration any induction period which they may have undertaken when commencing in their role which will have had an impact on their mileage. Therefore, it is recommended that the employee waits until they have undertaken at least 3 full 'normal' months in their role.

Lease cars are deducted as a NET deduction and will not provide you with any taxable benefit as the deduction is taken after Tax, National Insurance and Pension contributions have been taken.

Applications for a Lease Car will need to be made via Knowles Fleet Management (www.knowlesfleet.com) who administers the Lease and Salary Sacrifice car schemes.

Employees can choose any type of car they wish from a wide range as long as it is safe and suitable to carry out Organisation business, meets the safety and environmental requirements and is affordable to the employee.

Applications submitted will need to include an estimate of your annual business and personal mileage, any over or under estimation in business mileage will require a recalculation of the employee contribution which may lead to an increase or decrease in your monthly payments or a requirement to make ad-hoc payments on top of your monthly deduction.

All applications will need to be approved by the line manager and HR. Applications will be rejected if the employees average claimed mileage is significantly less than the estimated mileage applied for, or if the application does not meet the minimum criteria.

Mileage for Lease car users will be paid in line with the recommended rates from HMRC which are reviewed quarterly. The current and previous rates can be found at <https://www.gov.uk/government/publications/advisory-fuel-rates> .

Lease car users will be required to submit monthly mileage claims and keep a record of their odometer readings. HR will be responsible for advising Knowles each quarter of the business mileage claimed by employees. This enables Knowles to monitor employee's mileage and ensure they are still meeting their estimated mileage. If it is established that the employee no longer meets the requirements for a Lease car, Knowles and the organisation have the right to request that the employee changes to a Salary Sacrifice arrangement or that they return the car and terminate the contract with Knowles.

The standard contract term is 36 months, but other periods can be arranged. Contracts can be terminated early but will likely incur an early termination fee. This will be determined by Knowles. Employees will be required to return their vehicle to Knowles should their employment be terminated with the organisation, either as a result of the employee or the organisation serving notice.

Employees with a Lease car will not be eligible to also receive Regular User allowance.

Salary Sacrifice

Employees who have been employed on a substantive, permanent contract for at least 3 months with the organisation are eligible to apply for a Salary Sacrifice Car, subject to salary. In order to be eligible for a Salary Sacrifice car, an employee's hourly rate cannot drop below National Minimum Wage once all gross deductions have been taken (e.g. Salary Sacrifice or Childcare Vouchers). The current national minimum wage rate can be found at <https://www.gov.uk/national-minimum-wage-rates>

Salary Sacrifice cars are deducted as a GROSS deduction and therefore will provide you with a taxable benefit as the deduction will be taken from your gross monthly salary prior to Tax,

National Insurance and Pension contributions being taken. Your tax code may change as a result of being in receipt of a salary sacrifice deduction.

Salary sacrifice cars can be obtained for personal use only and do not have to be used for business use. The reimbursement rate for Salary Sacrifice mileage is 45p per mile for the first 6000 business miles travelled and 25p thereafter in the period April to March.

Employees need to consider the impact a Salary Sacrifice car may have on other benefits for which they are in receipt of including, but not limited to;

- Tax Credits – a salary sacrifice arrangement may have an effect on Working Tax Credits or Child Tax Credits which you are entitled to.
- Maternity Leave – receipt of a salary sacrifice arrangement on or before your qualifying week may have an impact on the maternity pay calculated for you to receive.
- Pension – Salary Sacrifice deductions will be taken from your pay as a gross deduction, this will be taken pre pension deductions which will result in you paying less per month into your pension scheme.
- Statutory Sick Pay – if your average weekly earnings fall below the lower earnings level due to salary sacrifice, you could lose your right to statutory sick pay via the organisation and you may need to apply for it via the Job Centre.
- Redundancy Pay – any redundancy pay will be calculated after your annual salary sacrifice has been deducted.

Applications for a Salary Sacrifice Car will need to be made via Knowles Fleet Management (www.knowlesfleet.com) who administer the Lease and Salary Sacrifice car schemes.

Employees can choose any type of car they wish from a wide range as long as it is safe, meets the safety and environmental requirements, is affordable to the employee and where it will be used for business use, is suitable to carry out business travel.

Applications submitted will need to include an estimate of your annual business and personal mileage, any over or under estimation in business mileage will require a recalculation of the employee contribution which may lead to an increase or decrease in your monthly payments or a requirement to make ad-hoc payments on top of your monthly deduction.

All applications will need to be approved by the line manager and HR. Applications will be rejected if the employees average claimed mileage is significantly less than the estimated mileage applied for, if the application does not meet the criteria or if the employees hourly rate will go below the National Minimum Wage.

The standard contract term is 36 months, but other periods can be arranged. Contracts can be terminated early but will likely incur an early termination fee. This will be determined by Knowles. Employees will be required to return their vehicle to Knowles should their employment be terminated with the organisation, either as a result of the employee or the organisation serving notice.

More information on the Terms and Conditions of Lease and Salary Sacrifice car arrangements can be found in Appendix Four: Lease and Salary Sacrifice Terms and Conditions.

Due to HMRC regulations, Lease and Salary Sacrifice car users are not entitled to receive any other payment that relates to mileage undertaken in their cars other than business mileage as detailed above, this includes passenger allowance, heavy and bulky equipment, non-mandatory

training miles (Lease cars only) and excess travel. Employees who are eligible for excess mileage who are in receipt of a Lease or Salary Sacrifice car will have their monthly deduction re-calculated by Knowles Associates. This re-calculation will take into account the excess private mileage that an employee will incur as a result of the change of base and will result in an additional payment being made to you on a monthly basis for the period that the excess travel is valid for.

Electric Only Vehicles

There is no nationally agreed mileage rate for electric only vehicles. ECCH will therefore, reimburse business miles incurred in electric only vehicles at the rate determined in Appendix One: Reimbursement Rates.

Dual Fuel Vehicles

Employees who use a hybrid/dual fuel car for their business use will be reimbursed at the relevant rate for either Petrol or Diesel depending on which fuel is used.

Exemptions

Standard or regular user rates of mileage allowance shall not apply if an employee uses a private motor vehicle in circumstances where the cost of business miles is greater than the cost of travel by public transport. For such journeys the public transport rate set out in Appendix One: Reimbursement Rates shall be paid, unless this is higher than the standard or regular user rate for the appropriate engine band, when that lower rate should be paid.

DETOUR MILES

If during the course of business travel employees are diverted due to traffic problems that are not at the fault of the employee such as roadwork's, closures or accidents and as such incur additional miles to the amount calculated by the system employees can claim the additional miles incurred. Employees **MUST** state the reasons for claiming the detour miles, such as detours due to roadwork's, closures or accidents. Detour miles cannot be claimed for employees getting lost or where an employee disagrees with the mileage calculated by the system.

PEDAL MILEAGE

Employees who use pedal cycles to make journeys in the performance of their duties will be reimbursed for eligible miles travelled at the rate in Appendix One: Reimbursement Rates.

JOURNEYS UNDERTAKEN ON PUBLIC TRANSPORT

If an employee uses public transport for business purposes, the cost of bus fares and standard rail fares will be reimbursed at the cost incurred, or at Public Transport Rate (as per Appendix One: Reimbursement Rates), whichever is the lesser. Journeys undertaken on public transport should, where possible, be booked in advance using the company credit card (can be booked via the Corporate PA's at ECCH Headquarters).

TRAINING MILES

Employees are entitled to receive reimbursement for mileage incurred for travelling to and from training. There are two rates of pay dependent on the type of training. Travel to Mandatory Training (as determined on the compliance report) is reimbursable at the relevant Business Mileage rates (as per Appendix One: Reimbursement Rates) dependent on whether the employee is a Standard, Regular, Salary Sacrifice or Lease car user.

All other training, e.g. Non Mandatory Training is reimbursable at Public Transport Rate or the relevant business rate if the employee is a Lease car holder.

Employees should refer to the Education and Training Policy for more detail on the reimbursement of travel incurred as a result of attending non mandatory training.

ON-CALL AND OVERTIME MILES

On-call miles apply to employees who are required to return to or to attend their place of employment outside their normal hours of duty. This will be in circumstances where they would be entitled to paid overtime, time off in lieu or they are in receipt of an on-call allowance and are 'on-call' at the time of being required to return.

In these circumstances any expenses which are in excess of the expenses an employee incurs as a result of their normal attendance at work, and which are actually and necessarily incurred in travelling to and from home, shall be reimbursed. Where an employee is required to be on-call as part of their role and subsequently has to travel into work (either their normal base or another location) whilst working on-call they will be entitled to claim for the mileage incurred. This will be on the basis of the public transport mileage rate (see Appendix One: Reimbursement Rates).

Claims for expenses should not be met when no additional expenditure is incurred e.g. when the employee concerned has a season ticket, or where the time lapse between two consecutive periods is sufficiently short for it to be considered reasonable for the employee to remain at or near their place of employment.

PASSENGER ALLOWANCE

With the exception of lease and salary sacrifice car users, where other employees or members of an NHS organisation are conveyed in the same vehicle on NHS business and their fares would otherwise be payable by their employer, passenger allowances at the rates set out at Appendix One: Reimbursement Rates, shall be paid.

HEAVY AND BULK EQUIPMENT

With the exception of lease and salary sacrifice car users, employees who use their vehicles in the performance of their duties may be required to take equipment with them. The organisation has a duty of care under the Health and Safety at Work Act 1974 and related legislation, to ensure that this does not cause a risk to the health and safety of the employee.

Employees should not be allowed to carry equipment which is heavy or bulky, unless a risk assessment has been carried out beforehand. When, after the necessary assessment has demonstrated it is safe to carry equipment, an allowance (as per Appendix One:

Reimbursement Rates) shall be paid for all eligible business miles for which the equipment is carried, provided that either:

- the equipment exceeds a weight which could reasonably be carried by hand; or
- the equipment cannot be carried in the boot of the vehicle and is so bulky as to reduce the seating capacity of the vehicle.

This allowance is not provided for multiple trips to transport equipment to the car or for excess volumes of small equipment.

CAR PARKING

Car parking at the contractual base of an employee will not be reimbursable by the organisation. In certain locations a parking permit may be able to be obtained for which the employee will have the monthly amount deducted from their salary as a NET deduction. Where a parking permit can be obtained employees will be required to complete the Salary Deduction Form for Car Park Permits (available on ECCHO). An assignment change form will need to be completed to cease any car parking permit agreement.

Employees who necessarily incur charges in the performance of their duties, in relation to parking, garage costs, tolls and ferries shall be refunded these expenses on production of receipts, whenever these are available. Charges for overnight garaging or parking, however, shall not be reimbursed unless the employee is entitled to night subsistence. Receipts must be attached to the claim.

EXCESS TRAVEL

THIS SECTION IS CURRENTLY UNDER REVIEW

OVERNIGHT ACCOMMODATION

When an employee stays overnight in a hotel, guesthouse, or other commercial accommodation with the agreement of the organisation, the overnight costs will be reimbursed as follows;

- the actual, receipted cost of bed and breakfast, up to the normal maximum limit set out in Appendix One: Reimbursement Rates; plus
- a meals allowance, to cover the cost of a main evening meal and one other day-time meal, at the rate set out in Appendix One: Reimbursement Rates.

Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the employee's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the organisation in advance of the accommodation being booked. Receipts must also be provided for any accommodation or meal claim.

MEAL ALLOWANCES

A meal allowance is payable when an employee is necessarily absent from home on official business and more than five miles from their base, by the shortest practicable route, on official business. Day meals allowance rates are set out in Appendix One: Reimbursement Rates. These allowances are not paid where meals are provided free at the temporary place of work.

A day meals allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent at their place of work. Employees must obtain and attach receipts to their claims for any day subsistence.

Normally, an employee claiming a lunch meal allowance would be expected to be away from his/her base for a period of more than five hours and covering the normal lunch time period of 12:00 pm to 2:00 pm.

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 7:00 pm 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. There will be occasions where, due to the time of departure, there will be the necessity 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 organisation.

SIGHT TESTS AND GLASSES FOR VDU USE

The organisation meets its obligations as determined in the Health and Safety (display screen equipment) Regulations 1992 in relation to the provision of eye care for employees who regularly use a VDU monitor as a significant part of their normal work (daily, for continuous periods of an hour or more).

Employees should refer to the relevant guidance on DSE use on ECCHO for more information on the safe use of VDU's.

OTHER SUBSISTENCE PAYMENTS

Business expenses which may arise, such as stationery purchased, the cost of a fax or official telephone calls, may be reimbursed with certificated proof of expenditure. Where possible, employees should utilise existing payment methods for additional business related expenditure, for example company credit card, petty cash or existing purchasing contracts.

RECEIPTS

In all circumstances where additional expenditure is incurred by an employee, proof will be required in the form of a receipt, car park ticket, invoice or other proof of purchase.

Receipts must be attached to expenses claims, the e-expenses system allows you to upload receipts by scanning or taking a photo of the original receipts. Guidance documents on how to do this are available on the ePay page on ECCHO. Additional expenditure cannot be claimed if you do not have a receipt or proof of purchase.

MONITORING AND REVIEW

The Human Resources Department will be responsible for monitoring the overall effectiveness of the Travel and Expenses Policy and will keep the policy under review in consultation with the Staff Forum. This policy will be reviewed periodically and improved in the light of operational practice and experience.

Any new statutory provisions affecting this policy will automatically take precedence. This will be communicated to all employees and the policy will be updated accordingly.

RELATED DOCUMENTS

Education and Training Policy

Driving for Work Policy

ePay Guidance

Policy for the Recovery of Overpayments and Payment of Underpayments

Payroll Deadlines

Your Payslip – A Guide

Agenda for Change Terms and Conditions Handbook (pre 2013 and current)

ESR Manager Self Service Guide

Appendix One: Reimbursement Rates

Accommodation – You are eligible to claim for expenses incurred for business due to accommodation up to a maximum of £55 per night. Receipts should also be provided. Any claims above this nightly rate will require prior approval from your line manager and will require more details to be provided before final submission of your claim form.

Business Miles – At this time, depending on your car engine size you are entitled to receive the following payments when undertaking business miles in the course of your working day. **Before undertaking any mileage for work you must ensure your insurance cover permits you to use your car for Business Use and that you have a valid licence, tax, insurance and MOT on your vehicle.**

Regular user allowance

Cars - Engine capacity	Up to 1000cc	1001 to 1500cc	Over 1500cc
Lump sum	£508	£626	£760
Up to 9000 miles	29.7p Per mile	36.9p Per mile	44.0p Per mile
Thereafter	17.8p Per mile	20.1p Per mile	22.6p Per mile

Standard User Allowance – Cars

Cars - Engine capacity	Up to 1000cc	1001 to 1500cc	Over 1500cc
Up to 3,500 miles	37.4 Per mile	47.3p Per mile	58.3p Per mile
Thereafter	17.8p Per mile	20.1p Per mile	22.6p Per mile

Standard User Allowance – Motorbikes

Motorbikes - Engine capacity	125cc or Less	Over 125cc
Up to 5,000 Miles	17.8p Per mile	27.8p Per mile
Over 5,000 miles	6.7p Per mile	9.9p Per mile

Standard User Allowance – Non-Executive Directors/Chair – 45p per mile for first 10,000 miles, 25p per mile thereafter

Lease Car Mileage Rate – is reviewed every 3 months by HMRC. To view most recent rates <https://www.gov.uk/government/publications/advisory-fuel-rates>

Salary Sacrifice Car Mileage - 45p for first 6,000 business miles travelled in tax year, 25p thereafter

Electric Car Mileage – currently there is no nationally agreed mileage rate for electric only cars, therefore the rate of pay per mile has been locally agreed. ECCH will pay 10p per mile for electric only cars (including those that are obtained via salary sacrifice or lease car)

Eye Sight Test (for VDU Users) - £20.00 maximum – receipts MUST be provided

Excess Travel – When your base is moved and the distance from home to new base is greater than your home to old base you are entitled to claim for the excess mileage incurred at a rate of 24p per mile

Glasses for VDU use Only – does not include varifocals/bifocals or contact lenses. £45.00 contribution to frames and lenses. Receipt must be provided AND a copy of your prescription confirming that the glasses are for VDU use only.

Heavy and Bulky Equipment – 2.5p

Meal Allowance for stays over 24 hours – Where you have to be away from work for more than 24 hours due to business you are entitled to receive a £20 allowance for meals during a 24 hour period subject to the below condition;

Meals with Receipt – If you are required to be away from work for the purposes of business and need to buy meals you may be entitled to receive the following allowances subject to the condition stated underneath;

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

A day meals allowance is payable only when an employee spends more on a meal/meals than would have been spent at their place of work. You must also be further than 5 miles from your normal base.

Passenger Allowance – if you transport employees or members of an NHS Organisation in the same vehicle you are entitled to be reimbursed for 5p per passenger per business mile.

Pedal Bike – 10p

Public Transport Rate – 24p

Training Mileage – 24p - Subject to agreement by your line manager, you may be entitled to claim training mileage if you are required to attend **Non-Mandatory Training** that is not at your normal base. Mileage incurred travelling to mandatory training will be paid at your normal business mileage.

Appendix Two: Excess Travel Evaluation Form

EXCESS TRAVEL EVALUATION FORM

NB. Change of Base needs to have been submitted via ESR Manager Self Service before this form is reviewed by HR

Employee Details	
First Name:	Surname:
Employee No:	
Home address including postcode (at date of transfer):	
Car User Type <i>Please delete as appropriate</i>	Private Vehicle / Lease Car / Salary Sacrifice

Assignment Details			
Job Title:			
Previous base location (full address required, including postcode):			
New base location (full address required, including postcode):			
Days worked per week		On average, how many days per week will you be attending your new base?	
Date of transfer:			
Type of transfer:	Permanent / Temporary <i>(please delete as appropriate)</i>	If temporary transfer, what is the end date?	

Eligible Claim Calculations:			
1. Journeys by private vehicle (including Lease & Salary Sacrifice)			HR Validation (for HR Use)
Home to old base (one-way mileage)		A	
Home to new base (one-way mileage)		B	
Difference (A-B)		C	
If you will be making your journey via public transport please also complete Section 2 below;			
2. Journeys made by public transport (complete section 1 first)			
Transport Method			
Home to old base (one-way fare)		D	
Home to new base (one-way fare)		E	
Difference (D-E)		F	

Employee Declaration	
I declare that the information I have given on this form is correct and complete and that I have not claimed elsewhere for the payment detailed on this claim form. I understand that if I knowingly provide false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by East Coast Community Healthcare and the Counter Fraud Service for the purpose of verification of this claim and the investigation, prevention, detection and prosecution of fraud.	
Signed:	
Dated:	

Line Manager Declaration			
I am an authorised signatory for my department. I am signing below to confirm that the claim that I am authorising is accurate and I approve payment. I understand that if I knowingly authorise false information this may result in disciplinary action and I may be liable for prosecution and civil proceeding. I consent to the disclosure of information from this form to and by East Coast Community Healthcare and the Counter Fraud Service for the purpose of verification of this claim and the investigation, detection and prosecution of fraud.			
Signed:			
Print Name:		Dated:	

Please send the fully completed form to HR by email to hrprocessing@ecchcic.nhs.uk

HR USE				
Claim validated:	Yes; <input type="checkbox"/> Home to New Base is further from Home to Old Base <input type="checkbox"/> Notification of Change received	No; (please state why)		
One-way mileage allowance:				
Claim period dates	Start date:		End date:	
Employee Vehicle User Type	Standard	Regular	Salary Sacrifice	Lease Car
Actions (please tick when processed):	<input type="checkbox"/> Details added to excess travel log <input type="checkbox"/> Employee and Line Manager emailed to confirm eligibility <input type="checkbox"/> Form saved on personnel file <input type="checkbox"/> For Lease and Salary Sacrifice Car user – Knowles contacted with information			
Signed:				
Date:				

Appendix Three: Claims over 90 days approvals request

Claim over 90 days request form			
Dear Simon,			
I am writing to you to request authorisation under the Travel and Expenses Policy to have the attached claim(s) which are older than 90 days considered for approval.			
The reason my claim(s) have not been able to be submitted in line with policy, within 90 days of incurring the expense, is because;			
	I have been off on long term sick (over 28 days)		
	Other (please provide a reason below)		
<i>(continue on additional page if necessary)</i>			
I wish to add the following in support of my request <i>(optional)</i> ;			
<i>(continue on additional page if necessary)</i>			
I would be grateful if you could consider my request under the policy, but understand that the final decision to approve lies with you.			
Name:			
Email Address:		Contact Phone Number:	
Start Date of Claim(s):		End Date of Claim(s):	
Line Manager:			
For completion by Executive Director of Finance and Resources			
	I approve this request with no conditions		
	I approve this request with the following conditions;		
	I do not approve this request because;		
Signed		Date:	
Please return this form directly to the employee.			

Appendix Four: Lease and Salary Sacrifice Terms and Conditions

1.0 Conditions - Salary Deduction (Lease) Method

- 1.1. The employee is required, as a condition of the car being made available for their private use, to pay for that private use of the car.
- 1.2. The employee charge for the car is calculated by deducting the business mileage allowance from the annual cost, to the employer, of the chosen car.
- 1.3. VAT is charged on the full amount deducted from salary for the service provided, regardless of whether certain supplies are zero rated e.g. insurance and excise duty etc. This is because the total charge for the car is deemed to be a consideration for the supply of the car.
- 1.4. It is a condition of the car being made available for the employee's private use that they purchase all fuel for business and private use.
- 1.5. All qualifying drivers will receive a standard lump sum allowance and an inclusive mileage allowance based on the average estimated annual business mileage. The allowance is calculated by multiplying the driver's estimated annual business mileage by the mileage rate and added to a standard lump sum. The business allowance is inclusive of all the Organisation's costs and specifically includes the full cost of insurance, Class 1a National Insurance, fuel for business use and a contribution for the incremental lease rental cost.

2.0 Conditions - Salary Sacrifice Method

- 2.2 The employee is required to sign an addendum to their contract of employment with their agreement to sacrifice part of the gross salary in exchange for the car. The amount sacrificed will be based on the annual cost of the chosen car. The salary will revert back to the former amount at the end of the agreement.
- 2.3 All qualifying drivers will receive a mileage allowance paid monthly by them on submission of a mileage return. The allowance will cover all costs associated with the business use of the car including fuel for business use.
- 2.4 Drivers will purchase all the fuel for business and private use.

3.0 Mileage Variations

- 3.1 Mileage returns will be completed and submitted at the end of each month. The actual mileage travelled will be monitored and compared to the estimated average mileage. Variations between the actual and the estimated business mileage will be monitored and adjustments will be made to the allowance where appropriate.
- 3.2 Any permanent variation to the annual business mileage, resulting from a job change or a change in duties, will be re calculated using the revised allowance.
- 3.3 In all other cases the driver's private use rental will be adjusted using the variable business mileage rate based on the Inland Revenue Advisory Fuel Rates for the

chosen car. Variations of less than 5% per annum will generally be made at the variable rate.

- 3.4 Drivers are ultimately liable to pay the full cost of the car; therefore the charge for private use of the car will be adjusted to reflect the actual business mileage travelled. If the mileage returns are not submitted, the allowance may be discontinued, resulting in an increase in the salary deduction.

4.0 Vehicle Selection

- 4.1 Because of the diversity of the work undertaken, drivers can make a free choice of vehicle subject to the following restrictions:
- The choice of vehicle must be suitable for the performance of the driver's duties in a safe and appropriate manner.
 - Special emphasis will be placed on Health & Safety issues concerning the carriage of goods and people
 - The vehicle must be appropriate to the length of journey and type of roads regularly travelled.

5.0 Lease Car Scheme Administration

- 5.1 The Organisation has appointed Knowles Associates to administer leased vehicles on its behalf. All aspects of vehicle administration, from initial quotation to procurement, monitoring and accident management, will be dealt with by Knowles Associates. Knowles Associates will carry out their duties based on the contents of this policy.

6.0 Inland Revenue Returns

- 6.1 Employees will be liable for a taxable benefit charge calculated in accordance with HM Revenue and Customs guidance. This charge is collected through an alteration to the tax code of the employee and is based on the list price value of the leased vehicle, the level of CO₂ emissions and the contributions for private use. All employees will be provided with an estimate of the likely charge at the quotation stage.
- 6.2 A form P46 (car) will be produced and sent directly to the local Inland Revenue office when the car is first delivered. If there is a permanent change to the driver's private use rental a revised form P46 (car) will be produced and sent to the local Inland Revenue office. When the car is returned and no longer available for private use a further P46 (car) will be sent to the local Inland Revenue office.
- 6.3 At the end of each tax year a P11d will be produced listing the car and driver details, the list price, CO₂ value and the drivers private use rental payments for the period the car was available. The P11d will be sent to the local Inland Revenue office and a copy will be sent to each driver.
- 6.4 The P11d list price will include all extras fitted to the vehicle and will be provided by the supplying dealer and taken from the latest manufacturer's list prices relevant on the day the car is delivered. The CO₂ emission value will also be provided by the supplying dealer and taken from the vehicle registration certificate as reported to the DVLA.

7.0 General Contract Terms

- 7.1 The Organisation leases vehicles for use on official business. Vehicles are provided on a contract hire agreement, normally for a period of 3 years. All vehicles are covered by fully comprehensive insurance, breakdown and recovery services and accident management. Routine servicing, maintenance and repairs are also covered.
- 7.2 All servicing and repairs resulting from normal wear or component failure will be covered by the leasing company. The driver will be responsible for any accidental damage or damage resulting from the misuse or neglect of the car.
- 7.3 Drivers will be required to enter into a contract with the Organisation under conditions set out in the lease car terms and conditions of use. On agreeing the quotation the driver must complete an application form and sign a hire agreement before the car is ordered.
- 7.4 The employee must produce a valid driving licence covering the type of vehicle to be driven. The Organisation reserves the right to confirm the driving licence details with the DVLA. Drivers must inform the Organisation of all penalty points or other motoring offences that may affect the driver's ability to drive the car. The loss of a driving licence may result in the car being withdrawn and an early termination penalty charged.

8.0 Insurance Excess

- 8.1 All vehicles provided by the Organisation will be covered at all times by a comprehensive business and private insurance policy arranged on a fleet wide basis. The use of temporary vehicles and all hire cars must be notified to the scheme administrator.
- 8.2 The insurance schedule incorporates policy excesses in the event of any claim. Additional excesses apply in the event that the vehicle is being driven by any younger or less experienced driver.
- 8.3 The standard policy provides limited cover for any loss or damage to personal effects in or on the insured vehicle if they are lost or damaged. The Organisation will not accept any liability for loss or damage to personal effects. Personal effects are normally covered under domestic household contents policies; employees should ensure that they have adequate cover for their needs.
- 8.4 When a vehicle is parked on an Organisation establishment or any other location where the employee normally carries out their duties, it will be part of normal commuting and will be classed as being on private use. When the vehicle is parked at a temporary workplace the activity will be classed as normal business use.
- 8.5 In the event of an insurance claim; the driver will pay the full excess for private use and £100.00 excess if the incident occurred on business.
- 8.6 Any costs incurred by misuse including the incorrect use of fuel appropriate to the vehicle, will be charged in full to the employee. Such costs are not covered by the

insurance policy and drivers should take care to ensure that the correct fuel is used at all times.

9.0 Transfer to another Position within the Organisation

- 9.1 If the employee changes jobs or voluntarily takes on a new role within the same organisation, and there is a significant change in business mileage, they may choose to keep the car at a revised charge.
- 9.2 If the employee chooses to return the vehicle, they will be liable for a financial penalty, on account of early termination of the contract.
- 9.3 If there is a reduction in business mileage due to a change in work duties or work base that is not voluntary, the driver may retain the use of the car but their contribution will be adjusted to remove payment for fuel for the reduced business mileage. This applies where there is a continued requirement for business travel and at the employer's discretion.
- 9.4 If the employee is transferred by the Organisation to a new position that does not require the use of a car, the car will be returned at no cost to the driver other than excess private mileage or excess damage.

Appendix Five: Glossary

Base – is defined as the base entered on your ESR Record. You can view this on ESR Self Service under Employment Information. Any changes to base will need to be notified via ESR using Manager Self Service. Travel claims must not be submitted until a change of base has been made on ESR.

Home – this is defined as the home address listed on ESR and also shown under My Details on e-expenses. To change your home address please log onto ESR and select Self Service (Limited Access). Please be aware of the payroll cut-off dates when making changes. Any changes made on ESR will be uploaded to ePay overnight.