

# **Travel and Related Expenses Policy and Procedure (including Relocation Expenses)**

## **Ratification Process**

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Approved on and by:	June 2016 Joint Consultation and Negotiating Partnership (JCNP)
Ratified on and by:	March 2017 C&P CCG Remuneration & Terms of Service Committee
Version Number:	3
Latest revision date:	February 2017
Review date:	February 2019

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**Document Control Sheet**

<b>Development and Consultation:</b>	This policy was developed by the CCG HR team and consulted upon with senior managers and staff representatives. This policy has been approved through the Joint Consultation and Negotiating Partnership (JCNP).
<b>Dissemination</b>	All new and updated policies and procedures are notified to senior managers via email for dissemination to their staff. Notification is also sent to all staff via the bi-weekly staff newsletters.
<b>Implementation</b>	All staff and managers. Line managers have an additional duty to authorise in accordance with the policy.
<b>Training</b>	The CCG HR team will organise to inform managers of this policy.
<b>Audit</b>	The CCG HR Team will hold a database of all policies and a reminder will be sent when a policy is due for renewal.
<b>Review</b>	This policy will be reviewed by the CCG HR Team and JCNP every two years, unless an earlier review is required e.g. due to changes in legislation or in NHS direction.
<b>Links with other documents</b>	This policy should be read in conjunction with:  CCG Organisational Change Policy CCG Lease Car Policy NHS Terms & Conditions Handbook CCG Cycle to Work Policy

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**Revisions**

<b>Version</b>	<b>Page/ Paragraph no.</b>	<b>Description of change</b>	<b>Date approved</b>
1	Page 8, section 2.5	Refers to agreement introduced in new section 17, annexes L and M	02/10/2013
1	Page 8 – 9, section 4	Section amended to reflect new AfC handbook agreement introduced 1 July 2013	02/10/2013
1	Page 10, section 5.11	Changed rules for excess mileage on change of base. Period of protection reduced from up to 4 years to a maximum of 2 years by local partnership agreement.	02/10/2013
1	Page 10, section 5.10	Refers to new agreement on eligible mileage in relation to journeys from home.	02/10/2013
1	Page 10, section 5.9	New agreement removes the Regular User allowance and replaces with new rates set out in section 5.	02/10/2013
1	Page 25, Appendix 1	New rates for reimbursement for journeys with effect from 1 July 2013	02/10/2013
1	Page 27, Appendix 3	Worked example of new arrangements for eligible mileage	02/10/2013
2	Page 7, section 1.4	Include reference to cycle to work policy	07/2016
2	Page 8 – 9, section 4.1	Updated to include employees using the Cycle to Work Policy to purchase a bicycle should note special conditions applying during the hire period.	07/2016
2	Page 25, Appendix 1	Updated Agenda for Change Mileage rates as at July 2014	07/2016
2	Page 8, section 5.7 and Page ,	Updated to reflect change in process for claiming expenses, using new E-expenses software	07/2016

	section 6.8 and page 13, section 6.9.1 and page 16, section 9.1, page 17, section 9.4		
2	Page 13 – 15, section 7	Travel by coach removed	07/2016
2	Page 19 – 24, section 11 – 19	Relocation expenses policy incorporated into Travel and Related Expenses Policy and Procedure	07/2016
2	Page 22, section 16.2	The CCG will meet reasonable relocation expense costs from prescribed entitlements up to a maximum value of £6,000	07/2016
2	Page 24, section 18.1	Updated to confirm employees no longer required to use stated preferred providers.	07/2016

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# **Cambridgeshire & Peterborough CCG Travel and Related Expenses Policy and Procedure (including Relocation Expenses)**

## **1. Introduction**

- 1.1. The Cambridgeshire and Peterborough CCG has a Travel Plan which recognises the impact travel can have on the environment and therefore acknowledges its role in maximising transport opportunities which both minimise carbon emissions and promote the most cost effective methods of transport to employees undertaking official CCG business.
- 1.2. This policy has been developed to provide a clear understanding of the CCG's principles regarding business travel and expenses. It also sets out the rules and guidance to be followed in authorisation and subsequent reimbursement of travel and related expenses arising out of official duties on behalf of the CCG.
- 1.3. The policy and procedure for expenses incurred through the relocation of employees is also contained within this policy in section 11.
- 1.4. In line with the Government's Green transport plan the CCG also operates a salary sacrifice cycle to work scheme to promote healthier journeys to work and reduce pollution.
- 1.5. There is an identified need to ensure control of staff expenses across the NHS, as well as clear transparency for spend. This policy and procedure sets out the parameters for achieving this level of control of public monies.

## **2. Purpose and Scope**

- 2.1. The aim of this policy and procedure is to provide guidance on the circumstances in which expenditure may be incurred by staff, including Clinical Leads working for the CCG, whilst travelling on business and the allowances that may be paid in compensation for that travel.
- 2.2. This policy and procedure applies to all employees of Cambridgeshire and Peterborough Clinical Commissioning Group (CCG), including Clinical Leads.
- 2.3. Specifically, the policy and procedure will:
  - a. Provide guidance on the types of travel-related expenditure that can and cannot be reimbursed;
  - b. Ensure that adequate controls are in place to ensure compliance with Her Majesty's Revenue and Customs (HMRC) rules and requirements for tax dispensations;
  - c. Ensure that we have the framework for a quality travel service that meets our needs;

- d. Ensure that staff only travel when necessary and do so in a sustainable and cost effective way.

2.4. The provisions in this policy and procedure apply to all NHS activities, regardless of the source of funding.

2.5. This policy has been drawn up in line with the NHS Agenda for Change Terms and Conditions Handbook, Section 17, Annex L and Annex M.

2.6. This policy and procedure refers to NYS Corporate Ltd as the provider of the online system to facilitate the 'One Stop Travel Shop'. NYS Corporate Ltd is the preferred NHS supplier and is used across the East of England NHS CCGs, as determined by the East of England Procurement Hub.

### **3. Roles and Responsibilities**

3.1. All travel approvers, who are designated as budget holders by the CCG, should:

- a. Be aware of and review official business travel being undertaken by their staff, including the reasons for it and the types of transport taken;
- b. Review working practices to ensure that they and their staff only travel when it is necessary;
- c. Ensure that any expense claims have been checked and are correct and that the expenses incurred were in line with business requirements before they are authorised and forwarded for payment.

3.2. All travellers and travel arrangers must comply with this policy and procedure when arranging travel and incurring associated expenditure on behalf of the CCG. The CCG reserves the right to withhold reimbursement of expenses that are not in compliance with this procedure.

3.3. Staff who have the use of a lease car are required to use this method of transport if this is the most cost effective method of travel.

3.4. All staff submitting claims should ensure that the claims are incurred in line with the detail of this procedure and relevant CCG policies in regards to travel such as the CCG Lease Car Policy and Agenda for Change NHS Terms and Conditions surrounding current mileage rates.

### **4. Definition of Business Travel**

#### **4.1. Definition**

'Business travel' is defined primarily as travel for a necessary business purpose between one workplace and another, i.e. travelling by an employee in the performance of their duties as long as the journey is not ordinary commuting or private travel. Provided the travel is primarily for a necessary business purpose, the

CCG will pay for or reimburse the cost of the travel, subject to the specific guidance detailed below, without there being a liability to tax or National Insurance contributions. Employees may travel in their own car, a leased car, a motor cycle or pedal cycle. Employees using the Cycle to Work Policy to purchase a bicycle should note special conditions applying during the hire period.

## **5. Conditions for Reimbursement of Business Travel including Excess Travel**

- 5.1. Ordinary commuting, (travel between home and the agreed base), is not normally an allowable expense. It is usually clear whether or not a place is the claimant's usual or permanent workplace (and, therefore, whether a journey to or from that place is ordinary commuting).
- 5.2. An agreed base is defined as the employee's permanent workplace if they attend it regularly for the performance of the duties of their employment. Appendix 3 gives examples of journeys involving home to base travel and mileage reimbursed.
- 5.3. Employees who are based at a designated place of work shall be paid the appropriate mileage rate limited to the distance which would have been travelled if the journey had started and finished at the designated place of work.
- 5.4. Particular care needs to be taken in claiming for business journeys which start and/or finish at home. This should be claimed as the total mileage for the day less the home to agreed base return mileage. See Appendix 3 for examples of journeys involving home to base travel and mileage reimbursed.
- 5.5. It is normal practice for the CCG to reimburse any mileage incurred due to attendance at a course, conference or event at the CCG's instigation to be reimbursed at the standard rate when the attendee has agreed that such costs will be reimbursed.
- 5.6. If an individual incurs travel costs for a training course that is for personal education or to 'keep up to date' which is not required by the CCG the travel costs will be reimbursed at the reserve rate set out in Appendix 1, then the expenses paid may attract a deduction of taxation and National Insurance contributions.
- 5.7. Business travel needs to be claimed through ordinary payroll processes, by the completion of the online E-expenses tool, provided that the individual's current vehicle is registered by the CCG for business use and meets the criteria for such.
- 5.8. The line manager should ensure the employee's current vehicle is registered for payroll purposes, through completion of a P9 Standard Car Application form. The line manager also needs to ensure they have seen and, as applicable, taken copies of the following documents for any staff member who incurs business travel expenses;
  - a. Valid driving licence, including both the photo card and paper counterpart;

- b. Vehicle MOT certificate;
- c. Car ownership documentation;
- d. Insurance, which covers the individual in the course of undertaking business travel.

#### 5.9. Rates of reimbursement

Staff using their own vehicle for business mileage to perform their duties will be reimbursed their motoring costs as shown in Appendix 1. The rates will be updated and reviewed twice per year. The rates shown apply to using a private motor vehicle (column 2 and 3) unless the reserve rate applies; using a motor cycle (column 4) or pedal cycle (column 4).

#### 5.10. Eligible Mileage

This will apply to miles travelled in the performance of an employees' duties which are in excess of the home to agreed work base return journey. Usually this will be miles travelled from the agreed work base and back. When the journey being reimbursed starts at a location other than the agreed base, e.g. home, the mileage eligible for reimbursement will be as set out in the worked example in Appendix 3

#### 5.11. Excess travel in private cars and compulsory change of base

- 5.11.1. Excess travel is defined in para. 17.17 of the Agenda for Change NHS Terms and Conditions Handbook as:

*“A compulsory change of base, either permanent or temporary, resulting in extra daily travelling expenses.”*

- 5.11.2. Employees who are required to change their base as above may be reimbursed their extra daily travel expenses. Please see the CCG Organisational Change Policy for further information. The excess mileage, which is paid at the reserve rate, may be claimed for a period as specified in the CCG Organisational Change Policy, from the date of transfer and is based on the additional distance travelled between the employee's home and their old base and their home to the new base.

- 5.11.3. Excess mileage is treated as a private journey by HMRC and is subject to tax and National Insurance.

- 5.11.4. All excess mileage claims should be made using the P10 form.

#### 5.12. Reserve rate of reimbursement

A reserve rate of reimbursement will be used for employees using their own vehicles for business purposes in the following circumstances:

- a. If an employee unreasonably declines the offer of a lease vehicle. In determining the reasonableness a joint agreement should be reached as to whether a lease vehicle is appropriate and the timeframe by which the new arrangements will apply. All relevant circumstances will be considered including the employee's personal needs for a particular type of vehicle and the employer's need for a cost effective solution for business travel;
- b. When employees are required to return to work or work overtime on any day and incur extra travel to work expenses on that day. This will apply if the employee chooses to be paid for the extra hours or takes time off;
- c. When a claim is made for excess mileage following a compulsory change of base, either permanent or temporary, resulting in extra daily expenses;
- d. If an employee uses their own vehicle when suitable public transport is available and appropriate in the circumstances, subject to the maximum of the public transport costs which would have been incurred.

## **6. Travel Booking Procedures**

### **6.1. Trip Authorisation**

This procedure requires employees to sign a declaration at Appendix 2, to adhere to the regulations herein, which must then be approved by the relevant line manager and budget holder to signify official endorsement. This endorsement replaces the need to obtain advance written authorisation for business travel, except where the maximum thresholds detailed within this procedure are likely to be exceeded.

Under these circumstances, there must be clear agreement from the budget holder (e.g. a brief exchange of e-mails or memos, or a standing delegated authority) that the costs will be met. Cost centre owners will need to ensure that their declaration is signed by their line manager.

6.2. Monthly Management Information (MI) Reports will be provided to Budget holders by the approved supplier, NYS Corporate Ltd, detailing all bookings for rail travel, flights and hotel accommodation. In the event of any non-compliance with this procedure, the relevant transactions will be flagged within the MI report for review by the Budget holder.

6.3. Compliance with the travel procedure will be monitored retrospectively on a regular basis.

### **6.4. Travel Bookings**

The booking of rail, flights and hotel accommodation will be made by the types of user defined below;

- a. Traveller: user of rail travel and hotel accommodation.

- b. Booker: booker of rail travel, hotel accommodation and flights for a Traveller. This could be a designated individual to support a team, including supporting staff without regular access to the internet.
  - c. Traveller and Booker: booker of own travel and hotel accommodation and for other Travellers.
- 6.5. Please speak to your line manager or a member of the OD & HR team for further information regarding designated bookers within the CCG.
- 6.6. One-Stop-Shop for Travel  
All travel bookings for rail, flights, and hotel accommodation must be made through the on-line 'One-Stop-Shop for Travel' booking service provided by the approved supplier, NYS Corporate Ltd.
- 6.7. Travellers and Bookers are required to book travel as far in advance as is practical to ensure the lowest fares and rates available are achieved. Where possible, this should be within a day of a meeting being confirmed. In the event of a meeting being cancelled, tickets for travel and bookings for hotel accommodation can be changed to alternative dates via the preferred supplier with a small charge. In the event of a change being required, these charges will, in most cases, be outweighed by the savings achieved through the advance booking.
- 6.8. Bookings for rail travel shall be made by Travellers on a self-service basis, however, in some cases employees may choose to delegate responsibility to an authorised Booker within their department.
- 6.9. Flights shall be booked by Serco ASP's Procurement Department (the Booker) on receipt of an authorised requisition from the Traveller.
- 6.10. Bookings for hotel accommodation shall be made by Travellers on a self-service basis. However, in some cases employees may choose to delegate responsibility to an authorised booker within their department.
- 6.11. To register as either a Traveller or Booker user on the self-service system, please contact the OD & HR team who will provide the appropriate form and instructions to set the employee up as a booker. The profile will include the cost centre number for bookings to be attributed to. Bookers may have a number of cost centres available where booking on behalf of a number of travellers.
- 6.12. Payment of Travel  
The cumulative cost of all travel booked through the approved supplier, will be included on a monthly invoice issued to Serco ASP and distributed to the CCG for approval. Approval of the invoice will be subject to the Budget holders review of the MI reports referred to at Section 5.2.
- 6.13. Purchasing Cards  
Some employees with regular travel commitments hold Purchasing Cards. However, these should only be required to settle expenses over and above the

travel booked via the approved supplier. These must be used only in accordance with the CCGs Purchasing Card rules and procedures which can be found on the Serco ASP (<http://nww.connect.asp.nhs.uk/Pages/welcome.aspx>) and under no circumstances may they be used for private travel or other private expenses. Legitimate business travel costs met through use of the Purchasing Card will be settled directly by the CCG and charged to the appropriate cost centre. Purchasing cards must not be used to purchase fuel for private vehicles as this creates a potential taxable benefit for the vehicle owner.

## **7. Acceptable Modes and Class of Travel**

- 7.1. Due to the environmental impact of business travel staff should consider alternative options such as teleconferencing or videoconferencing in the first instance. However, when staff need to undertake business travel, they should travel by the most cost-effective means of transport available. The accepted methods of travel are outlined below. The CCG has pool cars which are available to be used for business mileage. Pool cars should be used wherever possible.
- 7.2. Travel to sites within walking distance cannot be claimed for, nor can the cost of car parking at a site that can be walked to. Whilst staff can still choose to drive there at their own expense, in the interests of carbon reductions they are strongly advised not to. The only exception to this provision is where the employee has particular health or other needs which preclude them from walking. In such cases the line manager may authorise expenses as appropriate.
- 7.3. Staff may use their own private vehicle for CCG business journeys provided they are licensed and sufficiently insured, as detailed in section 3 of this policy. The CCG will not accept liability for any consequences arising from failure to do so.
- 7.4. The Cambridgeshire and Peterborough CCG specifies that staff can only travel in private cars if they do not have a lease car.
- 7.5. Journeys classed as ordinary commuting, from home to an individual's normal workplace, are not covered by this procedure.
- 7.6. Claimants who use their own private vehicles on CCG business may claim business travel in accordance with the rules defined in the Agenda for Change Terms and Conditions Handbook at a standard rate or reserve rate (as applicable) of mileage allowance. The current Agenda for Change rates for mileage for cars and motorbikes, and bicycle allowances can be found in Appendix 1.
- 7.7. The CCG states that where more than one member of staff is travelling by car to a venue they must travel together and in the most cost effective car.
- 7.8. Claims for private vehicle usage should be submitted via the Expenses system on a monthly basis, including full details of the journey, date, reason, departure points and destinations, plus any passengers.

7.9. No income tax or National Insurance liabilities will arise in respect of amounts claimed in accordance with these rules.

#### 7.10. Car Parking and Road Toll Charges

7.10.1. Parking costs or road tolls incurred in the course of approved business travel may be claimed via the online Expense system.

7.10.2. No income tax or National Insurance liabilities will arise in respect of such costs.

7.10.3. The CCG will not reimburse payments for parking at the normal place of work, parking fines or other penalties incurred by employees.

#### 7.11. Travel by Rail

7.11.1. Rail travel should be booked through the self-service online booking tool provided by NYS Travel Ltd unless buying directly provides a reduced cost to the CCG. When booking, the system will confirm whether a Ticket On Departure (TOD) machine is available at the station of departure. If a TOD is available, this option should be selected and the booking reference number noted. On arrival at the station of departure, the TOD machine can be accessed using a credit card/debit card and tickets will be issued on entry of the booking reference number. No cost will be incurred to the cards inserted.

7.11.2. In the event that the TOD option is not available, Travellers and Bookers should select the print ticket option. The rail ticket printer will be located at Serco ASP, Kingfisher House. Serco ASP will distribute tickets to Travellers and Bookers by post, hence if this option is necessary, sufficient time should be allowed for the ticket to arrive with the Traveller or Booker at their work address.

7.11.3. The booking tool can be accessed at <https://nys.evolvi.co.uk>.

7.11.4. Under the terms of this procedure, standard class travel only is permitted. Bookings of first class tickets are not routinely authorised. Any individual requesting first class travel would need to put forward a business case with the approval of their Director. Under the service provided, the system will recommend the cheapest fares available at the time of booking. In general this will be a standard class period return (or equivalent) although claimants are expected to consider day return tickets or "savers" where available at lower cost.

7.11.5. In exceptional circumstances, where travel is at short notice (less than three working days), and the TOD system is unavailable it may be necessary to purchase tickets at a railway station. If so, you should ask for a receipt at the time of purchase as many exit barriers retain tickets thus the only way of supporting the expenditure is to submit a receipt.

7.11.6. All efforts should be made to book within a day of confirmed requirement to travel (notification of meeting/conference etc) to ensure lowest fares available are achieved.

7.12. Travel by Air

All air travel tickets will be booked through the approved supplier via Serco ASP Procurement Department on receipt of an approved requisition. Staff who need to travel by air are required to travel at tourist or economy class, taking advantage wherever possible of any reduced rates. First class travel by air is not allowed. All efforts should be made to book within a day of confirmed requirement to travel (notification of meeting/conference etc) to ensure lowest fares available are achieved.

7.13. Travel by Taxi

Employees should only travel by taxi where there is no viable public transport alternative or the cost will be lower than parking and / or public transport costs and/or there would be a considerable impact on time and the employee has approval from their line manager. Receipts must be provided when claiming expenses.

7.14. Travel by Local Public Transport

Local bus, tram and underground train fares for business journeys (not home-to-office) may be claimed as expenses. Claims should be supported by receipts in the form of used tickets.

## 8. Subsistence, Hotels and Accommodation

8.1. Employees required to travel in the course of their work are entitled to claim the additional cost of meals taken en route or whilst away from their usual place of work. Only the costs of meals taken in the course of authorised business travel will be borne by the CCG. These subsistence rates must be regarded as a budgetary guide only, and not as an entitlement. Claims will be based on actual expenditure incurred and supported by receipts wherever possible:

- a. Lunch Allowance (more than five hours away from base, including the lunchtime period between 12:00pm to 2:00pm) is £5.00;
- b. Evening Meal Allowance (more than ten hours away from base and return after 7:00pm) is £15.00

8.2. The CCG does not consider any of its staff will be in a position to claim day subsistence, and will not accept claims for this unless by the explicit agreement of the relevant Director.

8.3. Claims for subsistence will not be permitted in the following circumstances;

- a. Where the claim does not satisfy the minimum five hour absence rule;

- b. Where meals are provided as part of a conference or visit at no extra cost;
- c. Where the meal(s) are taken at home.

#### 8.4 Overnight Subsistence Allowance

- 8.4.1 Staff who may be required to spend the night away from home on official business may claim an overnight subsistence allowance of £20. The overnight subsistence allowance covers a 24-hour period.
- 8.4.2 The overnight allowance of £20 is only claimable by staff choosing to stay in hotel accommodation. Where breakfast is not included in the cost of overnight hotel accommodation, the cost can be reimbursed upon production of receipts. Failure to take the provided breakfast does not give an entitlement for reimbursement of any subsequent subsistence. Please note that day subsistence is not claimable for the same 24 hour period that overnight subsistence is claimed.
- 8.4.3 In addition to the guidance in the Serco ASP wide procedure, the CCG does not consider any of its staff will be in a position to claim overnight subsistence allowance, and will not accept claims for this unless by the explicit agreement of the relevant Director.

#### 8.5 Hotel Accommodation

- 8.5.1 Where employees are required to stay away from home whilst travelling on business, hotel accommodation must be booked by Travellers and Bookers through the self-service booking tool provided by the approved supplier, NYS Travel Ltd. The booking tool can be accessed at <https://booking.conferma.com/agency/NYS>.
- 8.5.2 All efforts should be made to book within a day of confirmed requirement to travel (notification of meeting/conference etc) to ensure lowest fares available are achieved.
- 8.5.3 This booking will meet the cost of the hotel accommodation and any meals requested at the time of booking. Staff are responsible for settling the cost of any additional items, (newspapers, telephone calls, bar, mini-bar, restaurant (other than breakfast), before leaving the hotel. Additional items, where they are permissible, may be reclaimed as expenses and should be supported by receipts.

8.5.4 The cost limits for booking hotel accommodation are as follows

Area	Maximum Cost
London	£130-£150
Outside London	£90-£100

8.5.5 The recommended rates for bed and breakfast are up to a maximum of £55.

- 8.5.6 The CCG expects staff to use a Bed and Breakfast with a maximum claim of £55 for overnight accommodation unless by explicit agreement of the relevant Director.
- 8.5.7 Any exceptions to this for example unavailability of accommodation within the price range or exceptional circumstances such as booking accommodation for guest speakers, need to be authorised by the Director responsible for the budget.

## **9 Personal Incidental Expenditure (PIE)**

- 9.1. Certain expenditure that an employee might incur in the course of a business journey is not expenditure attributable to that travel. Private telephone calls, newspapers and laundry are examples of expenditure arising as a consequence of business travel but which are essentially personal in nature and do not therefore qualify as integral parts of the cost of business travel. However, HMRC provides a concession that allows certain claims for what they term as 'personal incidental expenses' to be reimbursed without the need to deduct tax.
- 9.2. Currently the rates are £5 for every night spent away on business in the UK and £10 for every night spent away on business outside the UK.
- 9.3. When claiming PIE care should be taken to ensure that any related hotel bill does not also contain these charges. If incidentals have been included then they should be deducted to leave only the bed & breakfast component. Alternatively, if the incidentals do not exceed the PIE, then the full hotel bill may be claimed without further deduction.

### **9.1 Home Telephone Expenses**

Employees who are required to make business calls using their home telephone should claim reimbursement of such costs by entering the amount to be charged on the expenses claim form. Claimants must attach itemised statements in support of claims for business calls. Business calls must be highlighted on the itemised statements. Claims made as a result of using a mobile phone that is the property of the employee should be in accordance with the instructions contained above.

## **10. Payment of Expenses**

The method of meeting travel-related expenses depends upon the chosen method of travel.

- 10.1. Where the employee decides to stay with friends or family, use their own vehicle (including bicycle) or travel by taxi, bus or tram, they will bear the initial expense personally and may subsequently seek reimbursement from the CCG via the online expense system.
- 10.2. Advances against expenses will not normally be given but may be authorised in exceptional circumstances provided that the prior agreement of the individual's Director is obtained. Employees should note that no further advances will be made while a previous advance remains outstanding. The CCG reserves the right, in the

event of continued failure to clear an advance, to treat the payment as a round sum allowance and to tax it accordingly.

- 10.3. The CCG will reimburse the travel and associated costs incurred during a business journey. All claims must be for actual expenditure incurred and, wherever possible, must be supported with receipts. However, the mileage rates for use of a personal vehicle will be paid in full without supporting receipts. Receipts used to support travel and associated expenses should be retained by the employee authorising line for a period up to the end of the financial year, plus 3 months, for auditing purposes.
- 10.4. Claims for travel expenses incurred whilst travelling on business must be made on the online expenses system.
- 10.5. When completing their claim via the online expenses system, employees should note the following:
- a. Employees are reimbursed the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of employment;
  - b. Reimbursement will be made providing the claim is supported by receipts (where receipts can be reasonably expected to be supplied);
  - c. Expense claims submitted without supporting receipts, (where receipts could reasonably be expected to have been provided), may be deemed to come under the category of 'round sum allowances', and will therefore be subject to tax;
  - d. Expense claims should include any Value Added Tax (VAT) that has been incurred;
  - e. Expense claims must be made within two months of the expense being incurred to enable budget holders to accurately monitor expenditure. Claims for expenses that are more than three months old will be referred to the Chief Finance Officer for a decision as to whether the claim will be honoured;
  - f. An incomplete or incorrect claim cannot be processed and will be returned to the authorising signatory with an explanation as to why it cannot. As this process may lead to a delay in payment, it is in everyone's best interests to ensure that the claim is correctly completed.
- 10.6. Expense claims must be completed and submitted by the individual claiming the expense and authorised by an approved authoriser for the appropriate budget code in accordance with the overriding rule that the person authorising the claim should have sufficient financial authority to refuse to authorise it. No-one may authorise their own expenses. Failure to follow instructions in this regard will render the expense claim invalid.

10.7. Expense claims will be processed on a calendar monthly basis and payment will be made once a month via the Bankers Automatic Clearing Services (BACS) at the same time as, and in the same way, as salaries are paid.

10.8. At the end of each tax year, the CCG will prepare a statement in respect of each member of staff who has received taxable expenses and benefits, giving details of all such payments made in that year. A copy of this statement will be issued to each member of staff. A report (on form P11D or P9D as appropriate) will then be made to HMRC in order that the Inspector of Taxes may collect the tax due from the member of staff. It is important that the statement is retained as you may require it to complete your Self Assessment Return.

10.9. Submitting a false claim, or attempting to submit a false claim, could be viewed as fraudulent and may be treated as gross misconduct in terms of the CCG Disciplinary Policy and Procedure.

## **11. Failure to follow procedure**

11.1. Any breach of the procedure may be treated as a disciplinary offence and could result in formal action being taken, in line with the relevant CCG policy.

## **12. Relocation Expenses**

12.1. Employees who need to move their home or incur additional associated expenses as a result of appointment to a post within the area of the CCG may be granted assistance with relocation expenses. Provided the CCG is satisfied that relocation of the home is necessary, expenses will be paid at the discretion of the CCG.

12.2. Relocation expenses are available to employees taking up permanent employment with the CCG who currently reside in excess of 25 miles from their employment base.

12.3. In exceptional circumstances, as an alternative to relocation expenses, travel by car will be paid at the equivalent to the reserve rate, for a maximum period of 6 months, within the remit of this policy.

12.4. Reimbursement is in respect of house purchase if only payable of an equivalent purchase in the new area. Any additional costs as a result of upgrading of accommodation must be met by the employee.

## **13. Eligibility for Relocation Expenses**

13.1. No individual is automatically entitled to relocation expenses, and relocation expenses are not given as a right to eligible staff but at the discretion of the CCG and where the move is a direct consequence of taking up employment with the CCG. Each case will be examined on its merits and a decision taken by the Head of OD & HR following consultation within local management. Please see the

managers' guidance in appendix 4 for further information.

- 13.2. Payment of relocation expenses will normally be restricted to appointments identified as a key post fundamental to the CCG Business Plan which would have remained unfilled without support for relocation expenses or that the post carries a requirement for on call or out of hours work which cannot be planned in advance.
- 13.3. The CCG reserves the right to approve relocation expenses for other categories of staff if special circumstances prevail.
- 13.4. Staff should relocate within a fifteen mile limit (by road) from their base. If in exceptional circumstances this is not possible, permission must be granted by the Head of OD & HR to reside outside of this limit.
- 13.5. Relocation expenses are not payable to an employee whose spouse, partner, or other person normally living with them, is in receipt of relocation expenses from other sources.
- 13.6. Relocation expenses will not be payable to anyone who is planning to move into the area, and as a consequence, seeks and obtains employment with the CCG.
- 13.7. Advertisements and/or information packs for jobs should clearly state whether a post is eligible for relocation expenses under the CCG terms and conditions, but should make no reference to precise provisions.

#### **14. General Conditions**

- 14.1. Before authorisation of relocation expenses, the CCG must be satisfied that:
  - a. It is necessary for the candidate to move house to fulfil his/her new role. Normally those who live within 25 miles of their base will not be eligible for relocation expenses;
  - b. Arrangements must be reasonable, i.e. expenses relating to the move should relate to a broadly comparable property. Where the staff member chooses to move to a property which is substantially different, the amount of assistance may be reduced in discussion with the individual. Values of previous new houses would be verified through an Estate Agent;
  - c. If two partners take up employment with this CCG, only one payment per couple can be made;
  - d. The expenses reimbursed are only for those incurred and will require receipted proof of expenditure;
  - e. No facilities are available for bridging loans due to the enormous financial burden they place on the CCG when properties remain unsold;

- f. Payment will not be made for expenses which are recoverable in full or in part from any other source;
- g. The position is being filled having been advertised and after a competitive interview process;
- h. Part-time staff will be paid expenses on a pro-rata basis, as a proportion of the whole time hours up to the upper limit.

## **15. Scope of Relocation Expenses Scheme**

15.1. The three categories of the Scheme are as follows, and as outlined in Appendix 2:

- a. Purchase and Sale  
Where sale and purchase of a property is involved.
- b. Purchase Only  
Where the previous accommodation was rented.
- c. Rent  
Where the proposed accommodation is rented for a period up to six months whilst the employee seeks to relocate to the area and is unable to travel daily. This benefit will be taken into account when calculating relocation expenses.

15.2. For an employee who resides in rented accommodation whilst seeking to relocate, the excess travel costs of one journey home each week will be reimbursed at the reserve rate, or second class return rail fare for a period of up to six months. Staff who are renting out their previous home would not be entitled to this payment. Staff who reside in rented accommodation, which is not their primary residence, will be subject to income tax on relocation costs paid to them by the CCG in respect of their rental costs.

15.3. For employees who travel daily from their existing home to work for the CCG whilst seeking to relocate, the excess daily cost will be reimbursed at the reserve daily rate, or second class return rail fare for a period of up to six months.

15.4. All claims for daily travelling expenses must be submitted on a monthly basis. Failure to do so will mean that the expense may not be paid.

## **16. Relocation Allowances and Claimable Expenses**

16.1. All claims must be supported by receipts and invoices, which should be official VAT invoices or official VAT receipts, clearly showing the nature of the expenditure and submitted with a claim form as in Appendix 8.

16.2. Legal and Professional Fees  
This includes Estate Agent fees, Solicitors fees, Surveys, Stamp Duty, Land

Registry fees etc.

16.3. Furniture Removal

Removal of furniture and normal household goods, including insurance. If you move yourself, vehicle hire costs and insurance may be claimed.

16.4. Disturbance Allowance

An Allowance may be payable towards:

- a. The costs of essential minor adaptations, e.g. fitting carpets or curtains;
- b. Temporary cost of living in lodgings and maintaining a separate home;
- c. Excess travelling from current home to work pending relocation;
- d. Travel "home" at weekends whilst in temporary accommodation.

16.5. Expenses in old and new areas at the same time

- a. Travel expense in connection with the search for accommodation in the new area of employment will be reimbursed at the reserve rate for up to 2 visits.
- b. Temporary accommodation - an allowance may be payable to cover the cost of continuing commitments in the old and new areas, up to maximum of 6 months, provided that the overall claim is within the limit stated in appendix 5.

## 17. Level and Authorisation of Expenses

17.1. Approval for relocation expenses must be sought prior to commencement with the CCG. The CCG will confirm eligibility in writing on receipt of the Application for Relocation Expenses form, which can be found in Appendix 7.

17.2. The CCG will meet reasonable costs from prescribed entitlements, up to a maximum of £6,000 and the amount for each type of expenditure within this limit must be authorised by the Head of OD & HR.

17.3. The following expenses may be reimbursed, up to a maximum total of £6,000 as authorised by the CCG. This list is not exhaustive and the types of expenditure and maximum level can be increased in line with the policy:

- a. Removal of furniture and effects
- b. Storage of furniture and effects
- c. Legal expenses on House Purchases
- d. Legal expenses on House Sale
- e. Estate Agents or Auctioneers fees
- f. Value Added Tax
- g. Preliminary Visit
- h. Journey from old to new home
- i. Allowance during expenses

j. Continuing Commitments Allowance

17.4. In exceptional circumstances the Head of OD & HR and the deputy Chief Finance Officer may authorise expenditure up to £8,000. Additional approval from the Chief Clinical Officer and Chief Finance Officer is required to go above that limit. When using discretion to go above the maximum limit, they will take into account the following factors;

- a. Restricted to Director positions and Senior Managers reporting to Director level posts;
- b. Only for posts that are locally accepted as hard to fill;
- c. If additional expenses were not authorised, it would require re-advertisements and/or the individual would withdraw;
- d. The actual costs of relocation are exceptionally high;
- e. It is consistent with decision making in other cases;
- f. There are extenuating personal circumstances.

17.4. Any claims over £8,000 will be subject to Income Tax.

17.5. Authorisation of relocation expenses will be by the Head of OD & HR in consultation with the Local Manager as per the CCG Scheme of Delegation.

17.6. Managers must, therefore, obtain approval from the Head of OD & HR before offering posts to job applicants which are likely to attract a request for relocation expenses, ensuring that no contractual commitments are made to people being offered jobs.

17.7. Where exceptional circumstances apply, any element of the conditions in this policy may be waived with the approval of the Chief Clinical Officer.

## 18. Acknowledgement and Repayment

18.1. The CCG will require employees to repay all or part of the reimbursements and allowances made to them if they leave employment with the CCG within two years of commencement, or two years from the date of claiming relocation expenses if this occurs after the date of appointment refundable to the CCG by the employee on the following basis:

Within 6 months of commencement	100%
6 months to 1 year	75%
1 year to 18 months	50%
18 months to 2 years	25%

- 18.2. Employees will be required to sign an acknowledgement of the payments and an undertaking to repay it on demand, if necessary, authorising the CCG to deduct payments from the final salary. This must be signed before the individual takes up appointment.
- 18.3. Any retrospective claims made more than 1 month after taking up appointment will not be paid. The Head of OD & HR has discretion to waive this in exceptional circumstances.
- 18.4. Where expenses have been approved but not reimbursed because the applicant delays moving, this approval will be revoked after a period of one year from the date of the appointment.
- 18.5. The Head of OD & HR will have the right to waive these repayment conditions in exceptional circumstances.

## **19. Service Providers**

- 19.1. Employees should seek three quotations for provision of such services as estate agents, solicitors etc to carry out the conveyance and removals before placing the order. These will be used as the basis for authorising reimbursement of expenses. The CCG will usually pay only up to the amount in the lowest price quotation.

## **20. Further Advice**

- 20.1. Managers are encouraged to seek advice and guidance from the OD& HR department on the application of this policy to ensure consistency across the CCG.

**Cambridgeshire & Peterborough CCG  
Travel and Related Expenses Policy and Procedure (including Relocation Expenses)**

**Appendix 1 - Agenda for Change Mileage rates 1 July 2014**

Type of vehicle/ allowance	Annual mileage up to 3,500 miles (standard rate)	Annual mileage over 3,500 miles (standard rate)	All eligible miles travelled
<b>Car (all fuel types)</b>	56 pence per mile	20 pence per mile	
<b>Motor Cycle</b>			28 pence per mile
<b>Pedal cycle</b>			20 pence per mile
<b>Passenger allowance</b>			5 pence per mile
<b>Reserve Rate</b>			28 pence per mile
<b>Carrying heavy or bulky equipment</b>			3 pence per mile

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**Appendix 2 - Approval to Travel Form**

**Employee's Declaration**

I have read, understand and will adhere to this CCG Travel and Related Expenses Policy and Procedure.

I understand the requirements of me in regards to incurring expenses and booking travel and accommodation.

I understand that any amendments to the CCG Travel and related expenses Policy and Procedure will be communicated to me and I am expected to adhere to the amendments

Name:.....Job Title:.....

Directorate:..... Cost Centre(s):.....

Work base location and address:.....  
.....

Work telephone number:..... Work e-mail address:.....

Traveller / Booker / Traveller and Booker (Delete as appropriate)

Signature:.....Date:.....

**Line manager Approval**

I hereby confirm that the member of staff above is required to use business travel in the course of their duties.

Name:..... Job Title:.....

Signature:..... Date:.....

**Budget holder Approval**

I hereby confirm that the employee above is empowered to self-authorise and book travel in accordance with the terms of this Travel Procedure.

Name:.....Job Title.....

Signature.....Date.....

Please return a signed copy of this form to the OD & HR team at [CAPCCG.HRfiling@nhs.net](mailto:CAPCCG.HRfiling@nhs.net)

**Cambridgeshire & Peterborough CCG  
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**Appendix 3 - An Illustrative Example of Eligible Mileage**

In this example the distance from the employee's home to agreed base is 15 miles		
<b>Journey Outward</b>	<b>Distance</b>	<b>Eligible miles</b>
Home to base	15 miles	None
Home to first call	Less than 15 miles	Eligible miles starts after 15 miles have been travelled
Home to first call	More than 15 miles	Eligible miles starts from home, less 15 miles
<b>Journey Return</b>		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	Eligible mileage ends at 15 miles from home
Last call to home	More than 15 miles	Eligible mileage ends 15 miles from home

**Cambridgeshire & Peterborough CCG  
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**Appendix 4 – General Guidance for Appointing Managers**

1. It is important that a balance is drawn between appointing the best candidate, e.g. to enable the best standard of service to be given **and** remembering that spending on relocation is money directed away from service provided by the CCG.
2. Staff should therefore not be appointed purely on the basis of cost but in light of information available to managers:
  - 2.1. Where a vacancy arises, before advertising nationally managers should consider whether the post could be filled by a good candidate, either internally or from the local labour market.
  - 2.2. Candidates should be short-listed purely by the criteria outlined in the Person Specification, i.e. qualifications, experience, etc.
3. Where the necessary authorisation has been given in principle from the Head of OD & HR prior to the interview, appointing managers should make it clear to interested applicants that they are not authorised to give verbal confirmation of entitlements. Applicants must be made aware that any expenses incurred before written authority is given are at the applicant's risk and can only be reimbursed on the signature of the appropriate Head of OD&HR.

**Cambridgeshire and Peterborough  
Clinical Commissioning Group**

**Cambridgeshire & Peterborough CCG**

**Travel and Related Expenses Policy and Procedure (including Relocation Expenses)**

**Appendix 5 – Application for Relocation Expenses**

Please complete the following questionnaire and return to your line manager or the appointing officer. You will notified in writing as to what expenses you may claim.

<b>Name of Applicant</b>	
<b>Job Title of New Post</b>	
<b>Location of New Post</b>	
<b>Details of Previous Post</b>	
Name of Previous Employer	
Department where Employed	
Telephone Number	
Salary Band/ Grade	
Actual Salary at Time of Transfer	
Whole Time or Part Time and Number of Hours worked	
Date of Appointment	
Length of Contract	
<b>Details of Accommodation in Area of Previous Employment</b>	
Address	
Telephone Number	
Was accommodation rented or owner occupied?	
Was accommodation total unfurnished?	
If unfurnished, did accommodation consist of more than one main room?	
If accommodation was owner occupied, do you intend to sell?	
<b>Details of Accommodation in Cambridgeshire &amp; Peterborough CCG Area</b>	
Address	

Is this address permanent or temporary?	
Is the accommodation totally unfurnished?	
If unfurnished, does accommodation consist of more than one room?	
Do you intend to purchase a property in the Cambridgeshire & Peterborough CCG area?	
It is the policy of Cambridgeshire CCG to make payments using the BACs (Credit direct to Bank Account) system wherever possible. Would you therefore please complete the following details:	
Bank Name	
Bank Account Title	
Bank Sort Code	
Bank Account Number	

I certify that relocation expenses are not recoverable in part or full from any other source by myself or partner and that the information I have given is correct to the best of my knowledge and belief. I agree to repay all or part of the expenses and allowances made to me if I leave employment of the CCG within two years of my commencement.

<b>Applicant Name</b>	
<b>Applicant Signature</b>	
<b>Date</b>	

**Cambridgeshire and Peterborough  
Clinical Commissioning Group**

**Cambridgeshire & Peterborough CCG**

**Travel and Related Expenses Policy and Procedure (including Relocation Expenses)**

**Appendix 6 –Claim for Relocation Expenses**

Please see the notes at the end of this appendix for further information on how to complete this claim form.

<b>Name of Applicant</b>	
<b>CCG Position Held</b>	
<b>CCG Directorate</b>	

	<b>Claim £</b>	<b>Office use only</b>
<b>Legal and Professional Fees</b>		
House purchase price £..... (household only)		
Solicitors costs		
Survey		
Stamp Duty		
Land registry fees		
Period claimed		
House sale price		
Solicitors costs		
Estate Agents fees pus details		
<b>Furniture Removal</b>		
Quote 1 in £.....		
Quote 2 in £.....		
<b>Disturbance Allowance</b>		
Minor adaptations (please provide details)		
Temporary cost of living in lodgings (please provide details)		

Excess Travel, in miles (please give details)		
Travel 'home' at weekends Miles:..... Dates:		
Expenses in Old and New Area Simultaneously		
Travel expenses in search of accommodation Miles:..... Dates:		
Temporary Accommodation (please give details)		

I certify that the expenses above, which I enclose all relevant documents, were actually and necessarily incurred and are in accordance with the terms and conditions of service approved by Cambridgeshire CCG.

<b>Applicant Name</b>	
<b>Applicant Signature</b>	
<b>Date</b>	

**Cambridgeshire & Peterborough CCG**

**Travel and Related Expenses Policy and Procedure (including Relocation Expenses)**

**Appendix 7 – Notes regarding Claiming for Relocation Expenses**

**1. House Purchase/Sale Expenses**

1.1. Quotations are required from three estate agents. Claimants may use the company of their own choice but payment is limited to the lowest of the quotations.

1.2. Copies of Estate Agents details are required for both the old and new properties. Payments are governed by the comparability of the new the old property

**2. Householder**

Means an employee who, in the area of their previous health service employment, occupied unfurnished accommodation of more than one main room, rented or owner occupied.

**3. Removal and Storage**

3.1. Quotes from three different removal companies are required. Claimants may use the company of their choice but payment is limited to the lowest of the quotes.

3.2. Claimants wishing to do their own removals, utilising a van hire firm will be reimbursed the cost of van hire and fuel. Receipts are required.

3.3. Payments will be made against original receipted invoices only, photocopies are not acceptable, if required the original can be returned.

3.4. Travel by car is paid at the reserve rate.