

Governing Body Expenses Policy

(Applicable to non-Very Senior Managers and non-Agenda for Change Governing Body Members)

Policy reference – HR024

SUMMARY	The purpose of this policy is to provide guidance for claiming expenses incurred through business activities with particular reference to travel costs and subsistence.
AUTHOR	Human Resources
VERSION	2.0 FINAL
EFFECTIVE DATE	January 2019
APPLIES TO	Governing Body members not employed under Agenda for Change or on a VSM contract of employment.
APPROVAL COMMITTEE	CCG Remuneration Committee
REVIEW DATE	January 2022

THIS POLICY HAS BEEN SUBJECT TO AN EQUALITY IMPACT ASSESSMENT

VERSION CONTROL SHEET

Version	Date	Author	Status/Approval Body	Circulation
0.1	July 2015	HR Manager	Draft	To share with the Workforce Lead and Chief Finance Officer for comments.
0.2	11.08.2015	HR Business Partner	Draft	Amends suggested by Chief Finance Officer.
1.0	27.08.2015	HR Manager	Final	Amends following Remuneration Committee feedback.
1.1	29.11.2018	HR Business Partner	Draft	Circulated amended version for comments to the Head of Corporate Affairs and Governance/Board Secretary and Equality and Diversity Lead.
1.2	04.12.2018	HR Business Partner	Draft	Policy circulated for comment to the Remuneration Committee in line with the agreed electronic approval process.
1.3	18.12.2018	HR Business Partner	Draft	Amendments made to the policy following comments from the Remuneration Committee
2.0	03.01.2019	HR Business Partner	Final	Policy approved by the Remuneration Committee, in line with the electronic policy approval process.

Contents

Section	Area	Page Number
1.	Policy Statement	Page 4
2.	Scope	Page 4
3.	Principles	Page 4
4.	Equality Statement	Page 4
5.	Accountability	Page 4
6.	Implementation and Monitoring	Page 5
7.	Responsibilities	Page 5
8.	Procedure for Submitting Expense Claims	Page 6
9.	Reimbursement of Travel Expenses	Page 6
10.	Rates of Reimbursement	Page 6
11.	Eligible Miles	Page 7
12.	Training Courses/Conferences and Events	Page 7
13.	Exemptions	Page 8
14.	Subsistence Allowance	Page 9
Appendices		
Appendix 1	Application for Car User Form	Page 10
Appendix 2	Rates of Reimbursement	Page 11
Appendix 3	Schedule of Allowances	Page 12
Appendix 4	Equality Impact Assessment	Page 13

1. Policy Statement

- 1.1 The purpose of this policy is to provide guidance for claiming expenses, ensuring a consistent and efficient approach is taken across the organisation when dealing with expenses incurred through business activities with particular reference to travel costs and subsistence.
- 1.2 This policy sets out the process that should be followed in regard to reimbursement of expenses incurred in order for an individual to perform in their duties.

2. Scope

- 2.1 This policy will apply to Calderdale CCG's Governing Body members on a contract for service. This policy does not include those employed under Agenda for Change or under a VSM contract of employment. Employees who hold a VSM or Agenda for Change contract should refer to the CCG Expenses Policy for staff (<https://www.calderdaleccg.nhs.uk/download/expenses-policy/>).
- 2.2 Those seconded to Calderdale CCG Governing Body would be subject to their own organisations expenses claims.

3. Principles

- 3.1 All expense claims should be submitted in line with this policy and must be authorised by the Chair of the CCG. The Chair's expense claims will be authorised by the Chief Officer.
- 3.2 Governing Body Members are able to claim for expenses under the following headings:
 - Reimbursement of travel costs;
 - Subsistence allowance.
- 3.3 The CCG's Governing Body Expenses Policy should be read in conjunction with the NHS Agenda for Change NHS Terms and Conditions of Service Handbook, in addition to any referenced annexes. The Agenda for Change NHS Terms and Conditions of Service Handbook can be found on the NHS Employers website. www.nhsemployers.org.

4. Equality Statement

- 4.1 In applying this policy, the CCG will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for good relations between people of diverse groups, in particular on the grounds of the following characteristics protected by the Equality Act (2010); age, disability, sex, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, carers and sexual orientation. An Equality Impact Assessment has been carried out for this policy.

5. Accountability

- 5.1 The Chief Officer is accountable for this policy.

6. Implementation and Monitoring

- 6.1 The Remuneration Committee is responsible for the formal approval of this policy. Following approval, the policy will be disseminated to Governing Body members via the website. The Remuneration Committee conflict of interest in this matter is noted and managed for materiality within the CCG Conflicts of Interest Policy.
- 6.2 The policy and procedure will be reviewed periodically by the HR Team in conjunction with managers. Where review is necessary due to legislative or organisational change, this will happen sooner.

7. Responsibilities

- 7.1 Good working relations are vital for the CCG to operate successfully and provide services. There is a joint responsibility for management and Governing Body members to accept the responsibility of working together on issues in good faith and with the shared intention of facilitating good working relations. It is therefore important that as an NHS organisation, public money is used effectively in minimising costs.

7.2 Governing Body Members

The key responsibilities for Governing Body members include:

- That they have read and understand the policy, seeking advice from the Chair or HR where required;
- That they are responsible for ensuring that any claims made are in line with the procedure set out within this policy. False claims may represent fraud and may result in disciplinary action under the Disciplinary Policy and Procedure and be referred to the Local Counter Fraud Specialist;
- That they provide the Chair with a valid driving licence, motoring organisation test (MOT) certificate (where applicable on the vehicle), motor insurance which covers business travel (annually) and completed car user form (appendix 1) that they are fit to drive and drive safely and they obey relevant driving laws e.g. speed limits and inform the CCG of any change in driving status. It is worth noting that providing business cover does not apply to Lay Members, Secondary Care Specialists and Registered Nurses (see 11.1 for clarity)
- Governing Body members are responsible for making any necessary declarations to Her Majesty's Revenue and Customs (HMRC) in respect of travel expense claims they make during the course of their work for the CCG.

7.3 Chair

The key responsibilities for the Chair include:

- Responsible for ensuring that all Governing Body members are aware of and understand this policy and procedure around claiming expenses appropriately, including new Governing Body members;
- Ensuring that Governing Body members provide the correct, original documentation required as outlined in this policy, photocopies will not be accepted;
- Ensuring that Governing Body member's annually provide a copy of their motor insurance that covers them for business travel through the electronic Expenses system administered by Payroll at Leeds Teaching Hospitals NHS Trust;

- Managing personal information provided in accordance with the General Data Protection Regulations and Data Protection Act 2018 and all appropriate documentation are provided to HR to be placed on the Governing Body members personal file;
- Responsible for validating and signing off all mileage claims presented by Governing Body members, ensuring appropriate miles are being claimed for legitimate journeys whether as excess travel or business travel;
- Undertaking investigations under formal procedures as appropriate with the support of the HR team.

8. Procedure for Submitting Expense Claims

- 8.1 All claims for travel costs and subsistence should be made on a monthly basis. Unless there are exceptional circumstances claims over three months old will not be reimbursed. Expenses (including parking subsistence) will only be authorised if they are submitted correctly and accompanied by original receipts (except for mileage). Payment will be withheld or delayed if the necessary information is not completed (unless in exceptional circumstances).
- 8.2 The submitted claims (through the electronic expenses system) once authorised by the Chair with budget authorisation, will be processed by Leeds Teaching Hospitals NHS Trust Payroll in the next available pay run.
- 8.3 Any queries about the payment of expenses should be directed to the Payroll team at Leedsth-tr-chftccg@nhs.net.

9. Reimbursement of Travel Expenses

- 9.1 The Governing Body member and the Chair will agree the most suitable means of transport for the routine journeys which Governing Body members have to make in the performance of their duties. If a particular journey is unusual, in terms of distance or purpose, then the Chair and Governing Body member should agree the most appropriate and cost effective means of travel in advance. For example, public transport may be the most suitable mode of transport in some circumstances where there are economic benefits for the individual and the CCG but also where there are significant environmental advantages.
- 9.2 In line with the CCG's commitment to sustainability, the Governing Body member in partnership with the Chair must seek opportunities for shared travel arrangements, for example where more than one Governing Body member is attending the same external meeting, for which a passenger rate may be applicable.

10. Rates of Reimbursement

- 10.1 Governing Body members who use their own vehicles or pedal cycles to make journeys in the performance of their duties will be reimbursed their travel costs at the appropriate rates detailed within appendix 2.
- 10.2 The rates of reimbursement detailed in appendix 2 are those resulting from the regular review undertaken by the NHS Staff Council, which refers to the AA Guide. These rates will be amended from time to time in accordance with the periodic reviews of reimbursement rates undertaken by the NHS Staff Council. These rates are subject to change and it is the responsibility of the claimant to check the current rate.

11. Eligible Miles

- 11.1 In line with guidance prepared by the NHS Improvement, NHS chairs and non-executives are entitled to receive payment of 'home to office' expenses¹. In respect of the CCG, this is deemed to be the Lay Members, Secondary Care Specialists and Registered Nurses only.
- 11.2 The rate of payment for all other Governing Body members is deemed to include travel to and from Dean Clough Mills as the usual place of work. Therefore all other Governing Body members 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.
- 11.3 If the journey being reimbursed starts at a location other than the agreed work base for example home, the mileage eligible for the reimbursement will be set out in the example table below:-

Eligible mileage - illustrative example and 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

12. Training Courses/Conferences and Events

- 12.1 All Governing Body members attending training courses, conferences or events with prior approval by the Chair are eligible to claim mileage at the standard business rate. Lay Members, Secondary Care Specialists and Registered Nurses are able to claim this in addition to home to work.
- 12.2 Subject to the prior agreement of the CCG, travel costs incurred when Governing Body members attend training courses or conferences and events, in circumstances when the attendance is not required by the CCG, will be reimbursed at the reserve rate as set out in the Agenda for Change Terms and Conditions Handbook.

¹ Home to Office travelling expenses are wholly taxable – the Inland Revenue has agreed to 'Special Arrangements' for NHS bodies to enable them to meet the resulting tax liability. This information can be found by clicking the link below - https://improvement.nhs.uk/documents/1228/20161028_Expenses-NEDInfoSheet-updated.pdf

13. Exemptions

13.1 CCG Governing Body members are expected to abide by all motoring laws and be aware of parking limitations. There will be **no** reimbursement of the following by the CCG:

- Parking fines;
- Speeding fines;
- Seatbelt penalties;
- Mobile phone penalties;
- An additional contribution towards running costs (other than those calculated under the agreed Agenda for Change mileage rates) and personal motoring costs.

14. Subsistence Allowance

- 14.1 The purpose of this section is to reimburse Governing Body members for the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home. Business expenses which may arise such as official telephone calls may be reimbursed with certificated proof of expenditure.
- 14.2 Night subsistence covers short overnight stays in hotels, guesthouses and commercial accommodation. When a Governing Body member stays overnight in a hotel, guest house or other commercial accommodation with agreement of the CCG (booked and paid in advance by the CCG), the overnight costs will be reimbursed in line with appendix 3.
- 14.3 Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not in the Governing Body member's control, or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the CCG. Reasonableness in all the circumstances will be expected of both the Governing Body member and the CCG. For example a necessary last minute hotel booking might result in a higher cost than a booking made in advance.
- 14.4 Where a Governing Body member stays overnight with friends or relatives or in a caravan or other non-commercial accommodation, the flat rate sum set out in appendix 3 is payable. This includes an allowance for meals and no receipts will be required.
- 14.5 Governing Body members who stay in accommodation provided by the CCG or a host organisation shall be entitled to an allowance to cover meals which are not provided free of charge, up to the total set out in appendix 3.
- 14.6 Day subsistence – A meal allowance is payable only when a Governing Body member necessarily spends more on meal(s) than would have been spent at their place of work. A Governing Body member shall certify accordingly, on each occasion for which day meals allowance is claimed, but a receipt is not required.
- 14.7 Normally a Governing Body member claiming a lunch meal allowance would be expected to be away from his/her base or normal working location for more than five hours and covering the normal lunch period of 12:00pm to 2:00pm. To claim an evening meal allowance a Governing Body member would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00pm and as a result of the late return is required to have an evening meal. Governing Body members may qualify for both lunch and evening meal allowance in some circumstances.

Appendix 1 - Application for Car User Form (Governing Body Members)

USE OF PRIVATE MOTOR VEHICLE ON OFFICIAL

Please complete this form if you are required to use your car for official business then, present it to the Chair, **together with a current insurance certificate**, for authorisation. The insurance certificate should clearly state that you are covered to use your vehicle in connection with your work. If you are not certain that your insurance cover meets these requirements then you should obtain a written undertaking from your insurers confirming the cover. The cover for traveling to and from your place of work only is not acceptable.

Authorisation request

TO BE COMPLETED BY THE GOVERNING BODY MEMBER

Surname: _____ Forename(s): _____
Title: _____
Assignment Number _____ Job Title: _____
Department: _____ Location: _____
Registration: _____ Engine Size (cc): _____
Make: _____ Model: _____

In making an application to use my vehicle on official business, I note that my insurance policy must provide the following cover: *Full third party insurance including cover against risk or injury to or death of passengers and damage to property whilst the vehicle is being used in connection with work and where traveling allowances/expenses are payable.*

Declaration

I confirm that:

- My insurance provides the appropriate cover as specified above and that I will maintain this level of cover whilst I continue to use my vehicle for business purposes.
- I will produce a copy of my insurance certificate when requested and will forward a copy of the certificate to the payroll department on change of vehicle or renewal of the policy.
- I declare that the information I have given on this form is correct and complete, I consent to the information on this form being used for the purpose of prevention, detection and investigation of fraud. I understand that if I provide false information I may be liable to disciplinary, prosecution and or civil recovery proceedings.

Signed: _____ Date: _____

TO BE COMPLETED BY THE CHAIR

I can confirm that I have seen the copy of the insurance policy and I recommend the above-named Governing Body member be approved as an official user:

Effective from:
Signed: _____ Date: _____
Name: _____ (Please print)

Please return scanned signed form to your local Human Resources Team and Payroll Department - Leedsth-tr.chftccg@nhs.net

Appendix 2 – Rates of Reimbursement

Vehicle Type	Annual Mileage up to 3,500 (standard)	Annual mileage over 3,500 (standard)	All eligible miles
Car (all fuel types)	56 pence per mile	20 pence per mile	N/A
Motor Cycle	N/A	N/A	28 pence per mile
Pedal Cycle	N/A	N/A	20 pence per mile
Passenger allowance (When Governing Body members travel together on CCG business and separate claims would otherwise be made, the driver may claim a passenger allowance. The name of all passengers must be shown on the claim form).	N/A	N/A	5 pence per mile
Reserve Rate	N/A	N/A	28 pence per mile
Carrying heavy or bulky equipment	N/A	N/A	3 pence

The rates of reimbursement detailed in (appendix 2) are those resulting from the review undertaken by the NHS Staff Council using information on fuel prices. Rates change if the impact of price changes on the standard mileage rate is five per cent or greater. These rates may change in future years, all reimbursement rates will be in accordance with national agreements and guidance.

For further information, please refer to the Agenda for Change Terms and Conditions Handbook www.nhsemployers.org.

Appendix 3 – Schedule of Allowances

Subsistence rates in line with Agenda for Change Staff Handbook

1. Night allowance: first 30 nights – Actual receipted cost of bed and breakfast up to a maximum of £55.00 (excluding London). (Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the Governing Body members control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the CCG);
2. Meals allowance – Per 24 hour period £20.00;
3. Night allowance in non-commercial accommodation
Per 24 hour period – £25.00;
4. Night allowances: after first 30 nights
Maximum amount payable £35.00;
5. Day meals subsistence allowances;
Lunch allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm) - £5.00

Evening meal allowance (more than ten hours away from base and return after 7:00 pm) - £15.00.

Appendix 4

Equality Impact Assessment

Title of policy		Governing Body Expenses Policy (Applicable to non-Very Senior Managers and non-Agenda for Change Governing Body Members)	
Names and roles of people completing the assessment		Tazeem Hanif – HR Business Partner Kate Bell – Equality Lead	
Date assessment started/completed		29.11.2018	03.12.2018
1. Outline			
Give a brief summary of the policy	The policy provides clarity regarding a fair and consistent approach to dealing with expenses incurred through business activities with particular reference to travel costs and subsistence.		
What outcomes do you want to achieve	The purpose of this policy is to ensure that all Governing Body members and the Chair are aware of the correct policy to follow for payment of travel and subsistence claims.		
2. Analysis of impact			
This is the core of the assessment, using the information above detail the actual or likely impact on protected groups, with consideration of the general duty to; eliminate unlawful discrimination; advance equality of opportunity; foster good relations			
	Are there any likely impacts? Are any groups going to be affected differently? Please describe.	Are these negative or positive?	What action will be taken to address any negative impacts or enhance positive ones?
Age	No		
Carers	No		
Disability	Yes – take into account disabled staff that may require specific assistance to travel to work.	Positive	The specific needs of disabled governing body members will be met, where appropriate.
Sex	No		
Race	No		
Religion or belief	No		
Sexual orientation	No		
Gender reassignment	No		

Pregnancy and maternity	No		
Marriage and civil partnership	No		
Other relevant group	No		
4. Monitoring, Review and Publication			
If any negative/positive impacts were identified are they valid, legal and/or justifiable? Please detail.		None identified. Having considered this policy it is felt that there are unlikely to be any potential positive or negative impact.	
4. Monitoring, Review and Publication			
How will you review/monitor the impact and effectiveness of your actions		<p>Review of policy annually for compliance and effectiveness with a three yearly review of content (earlier should updated guidance published). Equality impact assessment to be updated accordingly.</p> <p>All Governing Body member expenses are made through the Payroll system. Governing Body members are able to check their payslip details online five days in advance of being paid to ensure correct payments have been made.</p> <p>Monthly reports are produced by the Finance Department for accounting purposes.</p>	
Lead Officer	Tazeem Hanif	Review date:	January 2022
5. Sign off			
Lead Officer	Kate Bell – Equality Lead		
	Date approved:	03.12.2018	