

Audit Committee, 5 September 2017

Review of expenses policies

Executive summary and recommendations

Introduction

HCPC's expenses policies were approved by Audit Committee in September 2015 and by Council in December 2015. They are being brought forward for review now as part of the review of the corporate governance framework scheduled for September's Council meeting.

Subsequently, the review of expenses policies will be undertaken by the Remuneration Committee.

The proposed changes to the policies are discussed in Appendix 1, and presented in track changes format for each policy in Appendices 2 to 4.

Decision

The Committee is asked to review the policies and agree to recommend the proposed changes to Council.

Resource implications

None

Financial implications

None significant, as no changes in rates are proposed

Appendices

Appendix 1: discussion of proposed changes

Appendix 2: employee expenses policy – marked up changes

Appendix 3: partner expenses policy – marked up changes

Appendix 4: Council & Committee member expenses policy – marked up changes

Date of paper

22 August 2017

Appendix 1: main proposed changes to the expenses policies

Employee policy, Appendix 2

Paragraph 6: excluding claims not paid for with money

We have had some instances of travelers paying for meals etc with vouchers or gift cards or promotional points. In those cases the cash value of the meal may not be clear so we are requiring monetary payment to avoid the risk of abuse.

Paragraph 12: receipts now required for all items

Currently, receipts are not required for items under £5, but this may leave us vulnerable to abuse of the policy and criticism for not ensuring proper use of registrants' funds. The proposed change would now require receipts for all costs claimed

Paragraph 15: line managers' responsibility

This addition is to make explicit line managers' responsibility for reviewing claims

Paragraph 20: cancelled rail tickets

Clarification of the process

Paragraphs 28-30: hire cars

Clarification

Paragraph 32: taxis

Clarification

Paragraph 36: hotel cost limits

No changes are proposed in the cost limits for hotels. Feedback from our travel management company shows that there is no need to increase the hotel room rate limit: our London rate (up to £170 incl VAT per night for room only) is relatively high and rooms are normally available at lower rates. But our agreed rates at our preferred London hotels are all below the £170 limit, so we might not achieve much more in savings if we reduced the limit.

Paragraph 40: upgrades

Occasionally travelers have asked if they can claim for the cost of an upgrade to first class train travel, or an airline lounge, which includes a meal, instead of buying the meal in a restaurant. This amendment allows those claims provided they do not exceed the relevant meal allowance.

Alcohol for special events (previously, paras 39 and 40)

The current policies for employees and Council and Committee members allow for alcohol to be bought using HCPC funds for special events, eg team Christmas meals and awaydays. However, we have stopped providing alcohol at the all employee Christmas lunch. The proposed change excludes HCPC paying for alcohol altogether, so that any alcoholic drinks must be paid for by employees/partners/Council members personally.

Partner policy, Appendix 3

Similar changes to those for the employee policy plus:

Paragraphs 18-22: partner fees

The changes to these paragraphs are intended to clarify the policy, not to change the substance

Paragraph 35: air travel

Amended to reflect very low likelihood of overseas air travel by partners

Paragraph 38-39: car rental

Amended to emphasise use of public transport over private cars, and removing reference to hire cars, which partners very rarely use

Council and Committee member policy, Appendix 4

Similar changes to those for the employee policy. No changes specific to Council and Committee members.

Audit Committee, 5 September 2017: Review of expenses policy
Appendix 2: employee expenses policy with marked up changes

Expenses Policy for Employees

INTRODUCTION

1. This policy sets out rules and guidance for employees on how to claim expenses while carrying out work on behalf of the HCPC.
2. Employees are expected to act honourably and sensibly within the spirit of this policy.
3. The revised policy came into effect from ~~[date]~~ 1 January 2016.
4. The rates and allowances in this policy are intended to provide a reasonable standard of travel, accommodation and subsistence consistent with HCPC's position as a public sector body funded by Registrants' fees. Rates are kept under review, including feedback from Council and Committee members, Partners and employees, and from time to time, the Council will make changes to the rates quoted in this policy. These changes will be notified to Employees ~~via the HR info system~~.
- ~~5.~~ The HCPC shall reimburse employees, on production of ~~itemised~~VAT receipts satisfactory to the HCPC, for all reasonable expenses actually and necessarily incurred by employees in relation to their attendance at meetings or events where they are representing the HCPC. ~~Non-itemised debit/c~~credit card receipts are not accepted.
- ~~5-6.~~ Expenses will only be reimbursed to the extent that they have been paid for by the employee in money. Expenses that have been bought with promotional points or vouchers or other non-monetary forms of settlement cannot be reimbursed.
- ~~6-7.~~ Expenses will only be paid if approved by the HCPC. If employees are uncertain as to whether an expense will be reimbursed, they should seek clarification from their line manager before the expense is incurred.
- ~~7-8.~~ Employees are expected to arrange their travel and accommodation in the way that is most cost effective for the HCPC, while minimising the environmental impact.
- ~~8-9.~~ The Chief Executive's~~employee's line manager's~~ prior approval is required for international travel, before any booking is made. The employee's line manager's prior approval is required~~and~~ for any non-travel or accommodation related expense that is greater than £100.

~~9-10.~~ Should further clarification or advice be required with regards to this policy, please contact your line manager or the Finance department.

SUBMITTING EXPENSES CLAIMS

~~10-11.~~ Employee expense claims, authorised by the relevant line manager with supporting ~~itemised tax~~ receipts showing the date of purchase, should be submitted via email on the claim form provided for the purpose which can be found on the intranet.

~~11-12.~~ All claims submitted must be accompanied by supporting receipts, ~~except for mileage and purchases under £5 where obtaining receipts is not required~~. If a receipt ~~for a cost over £5~~ is misplaced, every reasonable effort should be made to obtain a replacement copy from the supplier. If the receipt is not located, the circumstances and the details of the purchase should be explained on the claim form or in the covering email.

~~12-13.~~ Payments of expenses will be made into employees' bank accounts.

~~14.~~ Employees are asked to submit their claims within one calendar month of the expense having been incurred.

~~13-15.~~ Line managers are responsible for reviewing claims and confirming that the policy has been followed. In authorising a claim the line manager confirms that the expense was necessarily incurred on HCPC business and that the amounts claimed are within the relevant policy limits.

TRAVEL MANAGEMENT COMPANY

~~14-16.~~ HCPC has appointed a travel management company through a government framework contract. The travel management framework agreement provides favourable terms and conditions and efficient business processes to HCPC. Rail and air travel and hotel accommodation must therefore be booked through the HCPC's contracted travel management company. The performance of the travel management company is reviewed at regular intervals and the contract provides a process to address any performance issues.

~~15-17.~~ All travel should be booked at the earliest opportunity as cheaper rates can be obtained.

~~16-18.~~ Bookings through the travel management company should be made on-line via the link on the intranet. On-line bookings are free of charge for train and hotel bookings, but fees are charged for bookings by telephone or email. Air travel bookings incur a charge both online and via telephone or email.

~~17.19.~~ Bookings made through the travel management company are covered by their cancellation policy. Rail travel bookings can be cancelled on-line free of charge. However, the cancellation of hotel bookings is dependent on the type of room booking made, as some cheaper room-only rates are non-refundable.

~~18.20.~~ Employees are responsible for cancelling their own bookings. Cancellations should be made as soon as the related meeting, hearing or visit has been cancelled to minimise cancellation charges. When a rail booking is cancelled after the tickets have been delivered or collected, the tickets must be returned to the travel management company in order to obtain any refund. Email travel@hcpc-uk.org for the forms.

TRAVEL AND SUBSISTENCE

~~19.21.~~ Reasonable rates are payable for travelling and subsistence costs to reimburse the out of pocket expenses incurred while travelling on HCPC business to a location other than the HCPC offices. Costs incurred while travelling from home to the HCPC offices cannot be claimed, except in the case of late night working as set out in paragraph ~~3332~~. If the employee already holds a season ticket for the relevant journey, no additional cost has been incurred and therefore no cost can be claimed.

Rail

~~20.22.~~ All rail travel on HCPC business must be booked at standard class. The only exceptions to this are where first class travel has been agreed in advance as a reasonable adjustment for an employee with a disability or with other mobility issues, and where, exceptionally, a first class ticket is cheaper than the equivalent standard class ticket. The travel management company booking system will only allow the purchase of a first class ticket when the first class ticket is cheaper than the equivalent standard class ticket. Employees must not artificially manipulate the point at which they book, their journey time, route or ticket conditions to try to bring first class travel into scope.

Air Fares

~~21.23.~~ The Chief Executive's prior approval is required for all overseas travel.

~~22.24.~~ Standard Class must be used when the duration of the single airline flight is less than five hours. If the single journey comprises more than one airline flight, Standard Class tickets must be used for the different flights if the combined air travel time is less than five hours.

~~23-25.~~ Premium Economy tickets may be used when the duration of a single airline flight is longer than five hours but less than eight hours. If Premium Economy tickets are unavailable, Standard Class tickets must be used.

~~24-26.~~ Business Class tickets may be used when the duration of a single airline flight is longer than eight hours. If Business Class tickets are unavailable, Premium Economy tickets may be used.

Tube, coach and bus fares

~~25-27.~~ All tube, coach and bus fares will be reimbursed as incurred. Those employees travelling within London are encouraged to purchase an Oyster Card or use a contactless debit/credit card in order to take advantage of the cheaper fares available. A receipt is not required although you must state clearly those journeys made when claiming.

Car travel ~~Mileage allowance~~

~~28.~~ Employees' own cars or rental cars can only be used for travel on HCPC business where it is the most cost efficient way of travelling or where rail/air travel is not available. Mileage allowance is payable for the use of employees' own cars. Employees must have the appropriate insurance cover for business use of their own car.

~~26-29.~~ The mileage allowances for employees' own cars used on HCPC business are in accordance with HMRC rates, which are subject to change from time to time. The current rates are as follows:-

Cars:-	1 st 10,000 miles:	45p per mile
	Additional miles:	25p per mile

Motorcycles:-	24p per mile
Cycles:-	20p per mile

~~27-30.~~ Rates for rental cars must be booked by emailing travel@hcpc-uk.org are available upon request. The actual cost of fuel used by rented cars may be claimed, supported by an itemised receipt.

~~28.~~ Mileage can only be claimed where it is the most cost efficient way of travelling or where rail/air travel is not available.

~~29-31.~~ Expenses incurred in respect of tolls, parking and ferries may be claimed.

Taxi Fares

~~30-32.~~ Where practicable, public transport should be used rather than taxis. Taxi fares will only be reimbursed in the following circumstances:

- where there is a time constraint and a taxi will be quicker;
- ~~—~~ where a taxi will be cheaper than public transport (for example, if two or more employees/partners/Council members share a taxi); ~~or~~
- where public transport is unavailable;
- if the journey has to be made before 8am or after 8pm;
- if carrying heavy/bulky luggage or ~~the heavy/bulky~~ HCPC equipment; or
- where there is a disability which affects mobility, or other mobility issues.

Please state circumstances for using a taxi on the claim.

Late night taxis from the HCPC offices to home

~~34-33.~~ Where there is a requirement to work until at least 9pm, which does not form part of the normal work pattern, a taxi journey from the HCPC offices to home may be claimed providing that it would not be reasonable to expect the use of public transport.

Away day travel expenses

~~32-34.~~ For travel to away days, training and similar events, the difference between an employee's normal travel fare (from home to HCPC offices) and the amount of the new journey will be reimbursed. Employees are therefore encouraged to purchase extension tickets where appropriate and purchase oyster card fares, which are cheaper than cash fares.

If an employee uses a private car journey as either part of their usual or extended/alternative journey, the mileage rates as stipulated in paragraph ~~27-29-28~~ will be applied.

Hotel

~~33-35.~~ Hotel accommodation must be booked through the travel management company and should use HCPC's preferred hotels, where availability allows. A list of HCPC's preferred hotels, where we have agreed special rates, is maintained on the intranet.

~~34-36.~~ The maximum nightly rates for hotels including VAT are as follows:-

	Room only, incl VAT £	Bed and breakfast, incl VAT

		£
London within the M25	170	180
Aberdeen, Belfast, Birmingham, Cardiff, Edinburgh, Glasgow and Manchester (other cities with high market rates for hotel accommodation)	140	150
All other areas in the United Kingdom	120	130
Abroad: The Chief Executive's prior approval is required for all overseas travel, including the choice of hotel. Hotel room rates should not exceed the equivalent rates for the UK, ie hotels in a capital city should not exceed the equivalent of £180 per night including VAT and breakfast; other large cities should not exceed the equivalent of £150; other areas should not exceed the equivalent of £130		

35-37. When a bed and breakfast rate is booked, the cost attributable to breakfast does not matter so long as the total is within the bed and breakfast limit in the table. When a room only rate has been booked, breakfast may still be taken in the hotel provided the total for the room plus breakfast is within the bed and breakfast limit in the table, and the breakfast is charged on the hotel bill. Alternatively, when a room only rate is booked, breakfast may be taken outside the hotel subject to the £10 limit per paragraph 4039.

Other accommodation

36-38. Employees staying with friends or relatives may claim for evening meals and breakfast up to the maximum allowances set out in paragraph 4039, if the meals are not provided by their host. Claims must be supported by receipts.

Meals

37-39. This section covers meals paid for by employees while on day to day HCPC business, and meals charged to employees' hotel bills. It does not cover food provided and organised directly by the HCPC at special events. HCPC will not pay for the cost of alcohol. ~~consumed by employees on day to day business, and~~ The maximum allowances for meals stated below are for the cost of food and non-alcoholic drinks.

38-40. Reasonable expenses will be reimbursed where costs for meals have been incurred with the following maximum allowances:

- Breakfast £10 (when purchased outside the hotel);
- Lunch £10;
- Evening Meal £25 (whether taken inside or outside the hotel);

Breakfast can be claimed

- when travelling on HCPC business to a location other than the HCPC offices and leaving home before 7.30am, or
- when staying in overnight accommodation and breakfast is not included in the room rate

An evening meal can be claimed

- when travelling on HCPC business to a location other than the HCPC offices but not staying in overnight accommodation, and arriving home after 8pm, or
- when working late at the HCPC offices and arriving home after 8pm, subject to the prior approval of the line manager.

Lunch can normally only be claimed when the employee is out of the office on business for more than 4 hours during the working day.

First class carriages on intercity trains, and business class airline lounges may provide meals to travellers. An employee travelling on HCPC business who would be entitled to claim for the cost of a meal(s) may instead claim for the cost of upgrading rail travel to first class, or for the cost of admission to an airline lounge, in lieu of claiming for the applicable meal(s). The claim will be limited to the maximum claim value for the applicable meal(s).

Tray charges for room service may be claimed provided the total cost of the meal including the tray charges is within the maximum allowance for the applicable meal.

Where an employee pays for and claims the cost of meals of other HCPC employees/partners/Council members, the names of the other individuals must be stated on the claim form.

Where a meal is provided by the HCPC, claims for alternative food purchased will not be paid.

Incidentals incurred though the course of a day can be claimed up to a value of £5 to cover the costs of non-alcoholic drinks and snacks. Receipts must be provided to support the amount claimed.

- ~~39. HCPC may pay for the cost of alcohol at certain special events, where the cost and quantity is reasonable and the provision of alcohol is appropriate in the circumstances. Any expense that includes alcohol must be approved in advance by the Chief Executive.~~
- ~~40. Special events at which it may be appropriate for HCPC to provide alcohol include team Christmas meals and awaydays. Where the provision of alcohol is approved, the applicable per head limits for the amount claimable from HCPC funds will normally remain the same (£10 per head for lunch, £15 per head for~~

~~team Christmas lunch, £25 per head for evening meal) but alcohol can form part of these per head limits.~~

CARERS

41. A maximum daily allowance of up to £65 per child/dependant will be paid in respect of care for children and dependants while the employee is travelling on HCPC business. This will only be paid when the care is not normally in place for that period of time and it is required in addition to the normal contracted hours of the carer.
42. Where the allowance is claimed in respect of care for a child, the employee must be the parent of, or have daily parental responsibility for, the child in respect of whom the allowance is claimed. Payment will only be made if the child-carer is registered with the appropriate agency, and only against a valid invoice addressed to the employee.
43. Where the allowance is claimed in respect of a dependant over the age of 16, the employee must be the normal provider of care. Payment will only be made against a valid invoice addressed to the employee of the HCPC.

ABUSE OF THE POLICY

44. If it is found that an employee has abused this policy then the HCPC will reserve the right to take further action.

REVIEW OF THE POLICY

45. This policy will be reviewed on an annual basis by the Executive Management Team. Any issues or proposed changes will be brought to the attention of the Remuneration Committee ~~Council~~ for approval.

Audit Committee, 5 September 2017: Review of expenses policy
Appendix 3: Partners' expenses policy with marked up changes

Fees and Expenses Policy for HCPC Partners

INTRODUCTION

1. This policy sets out rules and guidance for Partners on how their fees will be paid and how to claim their expenses while carrying out work on behalf of the HCPC.
2. Partners are expected to act honourably and sensibly within the spirit of this policy.
3. The revised policy came into effect from [date] ~~1 January 2016~~.
4. The rates and allowances in this policy are intended to provide a reasonable standard of travel, accommodation and subsistence consistent with HCPC's position as a public sector body funded by Registrants' fees. Rates are kept under review, including feedback from Council and Committee members, Partners and employees, and from time to time, the Council will make changes to the rates quoted in this policy. These changes will be notified to Partners.
5. The HCPC shall reimburse Partners, on production of itemised ~~VAT~~ receipts satisfactory to the HCPC, for all reasonable expenses actually and necessarily incurred by Partners in relation to their HCPC work. Non-itemised debit/c ~~Credit~~ card receipts will not be accepted.
6. Expenses will only be reimbursed to the extent that they have been paid for by the Partner in money. Expenses that have been bought with promotional points or vouchers or other non-monetary forms of settlement cannot be reimbursed.
- 6.7. Expenses will only be paid if approved by the HCPC. If Partners are uncertain as to whether an expense will be reimbursed, they should seek clarification from the relevant HCPC departmental manager ~~Partner Manager~~ before the expense is incurred.
- 7.8. Partners are expected to arrange their travel and accommodation in the way that is most cost effective for the HCPC, while minimising the environmental impact.
- 8.9. The HCPC's prior approval is required for any non-travel or accommodation related expense that is greater than £100. If expenses fall outside of this policy, the HCPC may contact Partners to seek clarification over the

expenditure. Partners are advised that reimbursement may be delayed in these circumstances.

~~9.10.~~ Should further clarification or advice be required with regards to this policy, please contact the Partner Manager or the Finance department.

SUBMITTING EXPENSES CLAIMS

~~40.11.~~ Partners must submit their claims for reimbursement of expenses electronically by email to finance@hcpc-uk.org with scanned or photographed copies of the itemised receipts showing the date of purchase.

~~41.12.~~ All claims should be made on the appropriate forms.

~~42.13.~~ All claims submitted must be accompanied by scans or photographs of supporting receipts, ~~except mileage and purchases under £5 where obtaining receipts is not required~~. If a receipt ~~for a cost over £5~~ is misplaced, every reasonable effort should be made to obtain a replacement copy from the supplier. If the receipt is not located, the circumstances and the details of the purchase should be explained on the claim form or in the covering email.

~~43.14.~~ Partners are required to submit their claims directly to the Finance Department at the HCPC within one calendar month in which the work is carried out. Expenses will be paid direct into the Partner's bank account.

FEES

~~44.15.~~ HCPC will pay Partners' fees proactively based on HCPC's records of the work done (for example, assessments completed, days of hearing attended by panel members). Partners are not required to submit invoices. HCPC's remittance advices will provide details of the work for which payment is made. Partners should compare remittance advices with their own records of the work done and query any discrepancy with the department that commissioned the work.

~~45.16.~~ The daily rates or case rates payable to Partners are set out in the schedule to the Partner Agreement. Any changes to the rates will be communicated to Partners.

~~46.17.~~ For any work undertaken lasting 3.5 hours or less, Partners from all roles will be paid a half day fee. This excludes any reading time. Partners are reminded that HCPC does not pay reading or travelling time.

18. If a Partner is booked for Fitness to Practise work, which requires attendance and is cancelled, postponed, adjourned or concludes early, the fees that will be paid to Fitness to Practise Panel Members, Panel Chairs, and Legal Assessors will be based on when a panel is notified that scheduled work will no longer go ahead. Each day that a Partner is booked to attend HCPC for Fitness to Practise work is dealt with separately, even if they are consecutive days. Notification is treated as given on a working day if it is communicated to Partners by 5pm on that day; notifications after 5pm are treated as given on the following working day.

17-19. Cancellation fees for Fitness to Practise work are as follows:

<u>When notification is given that attendance at a FTP panel on a previously booked day is not required</u>	<u>Fee payable</u>
Notification on the day of attendance, or on the working day before attendance:	full fee <u>for that day of attendance</u>
Notification on the working day before: one day fee Notification <u>more than 1 working day but less than between 2 and 5 working days before the attendance:</u>	<u>½ day fee for that day of attendance</u>
Notification <u>5 or more than 5 working days before the attendance:</u>	no fee

~~Each day that a Partner is booked to attend HCPC work is dealt with separately, even if they are consecutive days.~~

18-20. If a CPD, test of competence or aptitude test assessment day is cancelled the same cancellation rates apply as for FTP panels.

19-21. If Education Visits are cancelled, the following will be reimbursed to Visitors:

<u>When notification is given that a Visit has been cancelled</u>	<u>Fee payable</u>
Cancellation on day of visit: or less than 5 working days before:	<u>full fee for all previously scheduled days of the Visit up to a maximum of 3 days</u>
<u>Cancellation before 5pm on the day before the visit but less than 5 working days before the visit</u>	<u>one day's fee regardless of the length of the Visit</u>
<u>Cancellation 1-8 calendar weeks before:</u>	<u>one ½ day fee regardless of the length of the Visit</u>
<u>Cancellation more than 8 calendar weeks before:</u>	<u>no fee</u>

~~Cancellation on day of visit: full fee~~

~~Cancellation less than 5 working days before: one day fee~~

~~Cancellation 1-8 calendar weeks before: ½ day fee~~
~~Cancellation more than 8 calendar weeks before: no fee~~

~~22.~~ Notification is treated as given on a working day if it is communicated to Partners by 5pm on that day; notifications after 5pm are treated as given on the following working day.

~~20-23.~~ Partners are self-employed contractors and are responsible for their own tax affairs. The HCPC will pay fees gross, without deductions for tax and National Insurance. Further information can be found in the Partner Agreement.

TRAVEL MANAGEMENT COMPANY

~~21-24.~~ HCPC has appointed a travel management company through a government framework contract. The travel management framework agreement provides favourable terms and conditions and efficient business processes to HCPC. Rail and air travel and hotel accommodation must therefore be booked through the HCPC's contracted travel management company. The performance of the travel management company is reviewed at regular intervals and the contract provides a process to address any performance issues.

~~22-25.~~ All travel should be booked at the earliest opportunity as cheaper rates can be obtained. Bookings should be made at least one month in advance unless the booking of the Partner time occurs less than one month in advance.

~~23-26.~~ Where the start time of a meeting is known an advanced ticket must be purchased on a specific scheduled train or flight. In some cases, purchasing two single tickets may be cheaper than purchasing a return ticket. Open tickets for the entire journey (ie an open return type ticket) are not permitted unless this is the cheapest option. However, if the end time of an event is unknown then an open ticket may be purchased for the return leg of the journey.

~~24-27.~~ Partners need to present the booking confirmation when checking into the hotel. This can be either printed or accessible through a mobile phone.

~~25-28.~~ Bookings through the travel management company should be made on-line via the link on the Partners page of the HCPC website. On-line bookings are free of charge for train and hotel bookings, but fees are charged for bookings by telephone or email. Air travel bookings incur a charge both online and via telephone or email.

~~26-29.~~ Bookings made through the travel management company are covered by their cancellation policy. Rail travel bookings can be cancelled on-line free of charge. However, the cancellation of hotel bookings is dependent on the type of room booking made, as some cheaper room-only rates are non-refundable.

~~27-30.~~ Partners are responsible for cancelling their own bookings. Cancellations should be made as soon as the related meeting, hearing or visit has been cancelled to minimise cancellation charges. When a rail booking is cancelled after the tickets have been delivered or collected, the tickets must be returned to the travel management company in order to obtain any refund. Email travel@hcpc-uk.org for the forms.

TRAVEL AND SUBSISTENCE

~~28-31.~~ Reasonable rates are payable for travelling and subsistence costs to reimburse the out of pocket expenses incurred. If only a proportion of the expense is HCPC related (for example a journey that combines HCPC business and other business), only the relevant pro-rata share of the expense should be claimed. If the Partner already holds a season ticket for the relevant journey, no additional cost has been incurred and therefore no cost can be claimed.

~~29-32.~~ Any costs incurred travelling from outside the UK will not be reimbursed.

Rail

~~30-33.~~ All rail travel on HCPC business must be booked at standard class. The only exceptions to this are where first class travel has been agreed in advance as a reasonable adjustment for a Partner with a disability or with other mobility issues, and where, exceptionally, a first class ticket is cheaper than the equivalent standard class ticket. The travel management company booking system will only allow the purchase of a first class ticket when the first class ticket is cheaper than the equivalent standard class ticket. Partners must not artificially manipulate the point at which they book, their journey time, route or ticket conditions to try to bring first class travel into scope.

~~34-34.~~ Where a Partner can purchase a railcard, the cost of the railcard will be reimbursed. Railcards should be used to reduce the cost to HCPC wherever permitted.

Air fares

~~35.~~ Standard Class must be used for all UK domestic flights.

~~32.—~~ Overseas travel by Partners is very unlikely. The prior approval of the HCPC budget holder is required before any overseas travel or accommodation is booked when the duration of the single airline flight is less than five hours. If the single journey comprises more than one airline flight, Standard Class tickets must be used for the different flights if the combined air travel time is less than five hours.

~~33.—~~

~~34. Premium Economy tickets may be used when the duration of a single airline flight is longer than five hours but less than eight hours. If Premium Economy tickets are unavailable, Standard Class tickets must be used.~~

~~35.~~

~~36. Business Class tickets may be used when the duration of a single airline flight is longer than eight hours. If Business Class tickets are unavailable, Premium Economy tickets may be used.~~

Tube, coach and bus fares

37. All tube, coach and bus fares will be reimbursed as incurred. For travel within London, you are strongly encouraged to purchase an Oyster Card or use a contactless debit/credit card, in order to take advantage of the cheaper fares available. The HCPC will refund the cost of journeys travelled. A receipt is not required although you must state clearly those journeys made when claiming. The cost of 'Topping-up' an Oyster card will not be reimbursed, only the cost of individual journeys.

Car travel~~Mileage allowance~~

38. Partners' own cars can only be used for travel on HCPC business where it is the most cost efficient way of travelling or where rail/air travel is not available. Mileage allowance is payable for the use of Partners' own cars. Partners must have the appropriate insurance cover for business use of the car. The mileage allowances are in accordance with HMRC rates, which are subject to change from time to time. The current rates are as follows:-

Cars:-1st 10,000 miles:45p per mile
Additional miles:25p per mile

Motorcycles:-24p per mile
Cycles:-20p per mile

~~39. Rates for rental cars are available upon request. Mileage can only be claimed where it is the most cost efficient way of travelling or where rail/air travel is not available.~~

~~40.~~39. Expenses incurred in respect of tolls, parking and ferries may be claimed.

~~41.~~40. No car journeys will be reimbursed when travelling into central London, as public transport is widely available, unless by prior arrangement.

Taxi fares

42.41. Where practicable, public transport should be used rather than taxis. Taxi fares will only be reimbursed in the following circumstances:

- where a taxi will be cheaper than public transport (for example, if two or more employees/partners share a taxi);~~or~~
- where public transport is unavailable;
- if the journey has to be made before 8am or after 8pm;
- if carrying heavy/bulky luggage or heavy/bulky HCPC equipment; and
- where there is a disability which affects mobility, or other mobility issues which the Partner Manager is aware of and has agreed extenuating travel arrangements.

43.42. Taxi fares will only be reimbursed where it is clearly stated on the claim the reason for getting a taxi and the journey taken. This must be supported by a receipt. It is envisaged that journeys with hearings bundles would be restricted to the arrival at the start of the hearing only, and provision to safely store bundles overnight at the venue will be made.

Hotel

44.43. Hotel accommodation must be booked through the travel management company and should use HCPC's preferred hotels, where availability allows. Exceptions to the requirement to book through the travel management company will be considered if there is a relevant disability or other mobility issue. In addition we may consider~~ease or~~ a compelling value for money case for using accommodation that is not available through the travel management company. All exceptions must be agreed in advance by emailing travel@hcpc-uk.org~~the Head of Financial Accounting who is the relationship owner for the travel management contract~~. A list of HCPC's preferred hotels, where we have agreed special rates, is maintained on the Partners page of the HCPC website.

45.44. The maximum nightly rates for hotels including VAT are as follows:-

	Room only, incl VAT £	Bed and breakfast, incl VAT £
London within the M25	170	180
Aberdeen, Belfast, Birmingham, Cardiff, Edinburgh, Glasgow and Manchester (other cities with high market rates for hotel accommodation)	140	150
All other areas in the United Kingdom	120	130

[46-45](#). When a bed and breakfast rate is booked, the cost attributable to breakfast does not matter so long as the total is within the bed and breakfast limit in the table. When a room only rate has been booked, breakfast may still be taken in the hotel provided the total for the room plus breakfast is within the bed and breakfast limit in the table, and the breakfast is charged on the hotel bill. Alternatively, when a room only rate is booked, breakfast may be taken outside the hotel subject to the £10 limit per paragraph [4948](#).

[47-46](#). If Partners are requested to travel outside the UK on HCPC business, subsistence and accommodation costs outside the UK will be considered on a case by case basis.

Other accommodation

[48-47](#). Partners staying with friends or relatives may claim for evening meals and breakfast up to the maximum allowances set out in paragraph [4948](#), if the meals are not provided by their host. Claims must be supported by receipts.

Meals

[49-48](#). This section covers meals paid for by Partners while on day to day HCPC business, and meals charged to Partners' hotel bills. HCPC will not pay for the cost of alcohol. ~~consumed by Partners on day to day business, and t~~ The maximum allowances for meals stated below are for the cost of food and non-alcoholic drinks.

[50-49](#). Reasonable expenses will be reimbursed where costs for meals have been incurred with the following maximum allowances:

Breakfast £10 (when purchased outside the hotel);
Lunch £10;
Evening Meal £25 (whether taken inside or outside the hotel).

[50](#). Breakfast can be claimed when leaving home before 7.30am or when staying in overnight accommodation. An evening meal can be claimed when arriving home after 8pm, when not staying in overnight accommodation.

[51](#). First class carriages on intercity trains, and business class airline lounges may provide meals to travellers. A partner travelling on HCPC business who would be entitled to claim for the cost of a meal(s) may instead claim for the cost of upgrading rail travel to first class, or for the cost of admission to an airline lounge, in lieu of claiming for the applicable meal(s). The claim will be limited to the maximum claim value for the applicable meal(s).

52. Tray charges for room service may be claimed provided the total cost of the meal including the tray charges is within the maximum allowance for the applicable meal.

53. Where a partner pays for and claims the cost of meals of other HCPC employees/partners, the names of the other individuals must be stated on the claim form.

54-54. Where a meal is provided by the HCPC, claims for alternative food purchased will not be paid.

52-55. Incidentals incurred though the course of a day can be claimed up to a value of £5 to cover the costs of non-alcoholic drinks and snacks. Receipts must be provided to support the amount claimed.

CARERS

Child and other caring responsibilities

53-56. A maximum daily allowance of up to £65 per child/dependant will be paid in respect of care for children and dependants while the Partner is away from home on HCPC business. This will only be paid when the care is not normally in place for that period of time and it is required in addition to the normal contracted hours of the carer.

54-57. Where the allowance is claimed in respect of care for a child, the Partner must be the parent of, or have daily parental responsibility for, the child in respect of whom the allowance is claimed. Payment will only be made if the child-carer is registered with the appropriate agency, and only against a valid invoice addressed to the Partner

55-58. Where the allowance is claimed in respect of a dependent over the age of 16, the Partner must be the normal provider of care. Payment will only be made against a valid invoice addressed to the Partner.

Support workers to assist disabled partners

56-59. An allowance of up to £65 per day is also payable for the cost of a support worker accompanying a Partner to a meeting or event of the HCPC, where the Partner's attendance is required and where the cost of the support worker is not covered by Access to Work funding. In those circumstances, support workers' travel and accommodation must also be booked through the travel management company, and support workers' travel, accommodation and subsistence are subject to the provisions of paragraphs 2424 to 5554 above.

ABUSE OF THE POLICY

~~57.~~60. If it is found that a Partner has abused this policy then the HCPC will reserve the right to take further action.

REVIEW OF THE POLICY

~~58.~~61. This policy will be reviewed on an annual basis by the Executive Management Team with any issues or proposed changes to be brought to the attention of the Remuneration Committee~~Council~~ for approval.

Audit Committee, 5 September 2017: Review of expenses policy
Appendix 4: Council & Committee members' expenses policy with
marked up changes

Fees and Expenses Policy for Council and Committee members

INTRODUCTION

1. This policy sets out rules and guidance for Council and Committee members on how to claim their fees and expenses while carrying out work on behalf of the HCPC.
2. Council and Committee members are expected to act honourably and sensibly within the spirit of this policy.
3. The revised policy came into effect from [date] 1 January 2016.
4. The rates and allowances in this policy are intended to provide a reasonable standard of travel, accommodation and subsistence consistent with HCPC's position as a public sector body funded by Registrants' fees. Rates are kept under review, including feedback from Council and Committee members, Partners and employees, and from time to time, the Council will make changes to the rates quoted in this policy. These changes will be notified to Council and Committee members.
5. The HCPC shall reimburse members, on production of itemised VAT receipts satisfactory to the HCPC, for all reasonable expenses actually and necessarily incurred by members in relation to their attendance at Council or Committee meetings or those events where they are representing the HCPC. Non-itemised debit/credit card receipts will not be accepted.
6. Expenses will only be reimbursed to the extent that they have been paid for by the employee in money. Expenses that have been bought with promotional points or vouchers or other non-monetary forms of settlement cannot be reimbursed.
- 6-7. Expenses will only be paid if approved by the HCPC. If members are uncertain as to whether an expense will be reimbursed, they should seek clarification from the Secretariat department before the expense is incurred.
- 7-8. Members are expected to arrange their travel and accommodation in the way that is most cost effective for the HCPC, while minimising the environmental impact.
- 8-9. The HCPC's prior approval is required for international travel and for any non-travel or accommodation related expense that is greater than £1,000.

~~9.10.~~ Should further clarification or advice be required with regards to this policy, please contact the Secretariat or Finance departments.

SUBMITTING EXPENSES CLAIMS

~~10.11.~~ Members must submit their claims for reimbursement of expenses electronically by email to finance@hcpc-uk.org with scanned or photographed copies of the receipts.

~~11.12.~~ All claims submitted must be accompanied by scans or photographs of supporting itemised receipts showing the date of purchase, except for mileage and purchases under £5 where obtaining receipts is not required. If a receipt for a cost over £5 is misplaced, every reasonable effort should be made to obtain a replacement copy from the supplier. If the receipt is not located, the circumstances and the details of the purchase should be explained on the claim form or in the covering email.

~~12.13.~~ Members should submit their claims within four weeks of the applicable Council or Committee meeting. Payment of expenses will be made directly into the Council member's bank account.

FEES

~~13.14.~~ Fees at a daily rate are payable for:-

- attendance at Council meetings or Committee meetings;
- other meetings attended on behalf of the HCPC where prior approval has been given;
- attendance at a conference or event which forms part of the member development programme, where prior approval has been given and with the maximum allowance being 6 days per year.

~~14.15.~~ Fees for attendance at Council or Committee meetings will be paid proactively based on HCPC's attendance records for the meetings, so claims are not required. Members should submit a claims for fees for attendance at other meetings or events when that attendance has been authorised in advance by the Chair or Chief Executive. This includes claims for the six events or conferences that Council members are permitted to attend each year as part of their ongoing development.

~~15.16.~~ Members are "office holders" in tax law and therefore their fees must be paid through PAYE and subject to tax and National Insurance deductions at source. There are two options:

- The HCPC deducts tax and National Insurance (NI) contributions and pays the member directly; or
- Where the member is employed by an institution and the institution invoices the HCPC for the member's attendance, the HCPC pays the member's employer, who deducts tax and NI contributions from any payments made to the member.

TRAVEL MANAGEMENT COMPANY

46:17. HCPC has appointed a travel management company through a government framework contract. The travel management framework agreement provides favourable terms and conditions and efficient business processes to HCPC. Rail and air travel and hotel accommodation must therefore be booked through the HCPC's contracted travel management company. The performance of the travel management company is reviewed at regular intervals and the contract provides a process to address any performance issues.

47:18. _____ All travel and accommodation should be booked at the earliest opportunity as cheaper rates can be obtained. Bookings should be made at least one month in advance unless the booking of Council member time occurs less than one month in advance.

48:19. _____ Where the start time of a meeting is known an advanced ticket must be purchased on a specific scheduled train or flight. In some cases, purchasing two single tickets may be cheaper than purchasing a return ticket. Open tickets for the entire journey (ie an open return type ticket) are not permitted. However, if the end time of an event is unknown then an open ticket may be purchased for the return leg of the journey

49:20. _____ Bookings through the contracted travel management company should be made on-line. On-line bookings are free of charge for train and hotel bookings, but fees are charged for bookings by telephone or email. Air travel bookings incur a charge both online and via telephone or email.

20:21. _____ Bookings made though the travel management company are covered by their cancellation policy. Rail travel bookings can be cancelled on-line free of charge. However, the cancellation of hotel bookings is dependent on the type of room booking made, as some cheaper room-only rates are non-refundable.

22. Members are responsible for cancelling their own bookings. Cancellations should be made as soon as the related meeting, hearing or visit has been cancelled to minimise cancellation charges. When a rail booking is cancelled after the tickets have been delivered or collected, the tickets must be returned

[to the travel management company in order to obtain any refund. Email \[travel@hcpc-uk.org\]\(mailto:travel@hcpc-uk.org\) for the forms.](#)

TRAVEL AND SUBSISTENCE

[21-23.](#) Reasonable rates are payable for travelling and subsistence costs to reimburse the out of pocket expenses incurred. If only a proportion of the expense is HCPC related (for example a journey that combines HCPC business and other business), only the relevant pro-rata share of the expense should be claimed. If the member already holds a season ticket for the relevant journey, no additional cost has been incurred and therefore no cost can be claimed.

Rail

[22-24.](#) All rail travel on HCPC business must be [booked at](#) standard class. The only exceptions to this are where first class travel has been agreed in advance as a reasonable adjustment for a Council or Committee member with a disability or with other mobility issues, and where, exceptionally, a first class ticket is cheaper than the equivalent standard class ticket. The travel management company booking system will only allow the purchase of a first class ticket when the first class ticket is cheaper than the equivalent standard class ticket. Council members must not artificially manipulate the point at which they book, their journey time, route or ticket conditions to try to bring first class travel into scope.

[23-25.](#) Where a Council member can purchase a railcard, the cost of the railcard will be reimbursed. Railcards should be used to reduce the cost to HCPC wherever permitted.

Air

[24-26.](#) Standard Class must be used when the duration of the single airline flight is less than five hours. If the single journey comprises more than one airline flight, Standard Class tickets must be used for the different flights if the combined air travel time is less than five hours.

Premium Economy tickets may be used when the duration of a single airline flight is longer than five hours but less than eight hours. If Premium Economy tickets are unavailable, Standard Class tickets must be used.

Business Class tickets may be used when the duration of a single airline flight is longer than eight hours. If Business Class tickets are unavailable, Premium Economy tickets may be used.

Tube, coach and bus fares

~~25-27.~~ All tube, coach and bus fares will be reimbursed as incurred. For travel within London, you are strongly encouraged to purchase an Oyster Card or use a contactless debit/credit card in order to take advantage of the cheaper fares available. The HCPC will refund the cost of journeys travelled. A receipt is not required although you must state clearly those journeys made when claiming. The cost of 'Topping-up' an Oyster card will not be reimbursed, only the cost of individual journeys.

Car travelMileage

~~28.~~ Members' own cars or rental cars can only be used for travel on HCPC business where it is the most cost efficient way of travelling or where rail/air travel is not available. ~~Mileage allowance is payable for the use of members' own cars.~~ Members must have the appropriate insurance cover for business use of their own car.

~~26-29.~~ The mileage allowances for members' own cars used on HCPC business are in accordance with HMRC rates, which are subject to change from time to time. The current rates are as follows:-

Cars:- 1 st 10,000 miles:	45p per mile
Additional miles:	25p per mile
Motorcycles:-	24p per mile
Cycles:-	20p per mile

~~30.~~ Rental cars must be booked by emailing travel@hcpc-uk.org. The actual cost of fuel used by rented cars may be claimed, supported by an itemised receipt. ~~Mileage can only be claimed where it is the most cost efficient way of travelling or where rail/air travel is not available.~~

~~27-31.~~ Expenses incurred in respect of tolls, parking and ferries may be claimed.

~~28-32.~~ No car journeys will be reimbursed when travelling into central London, as public transport is widely available, unless by prior arrangement.

~~29.~~ ~~Rates for rental cars are available upon request.~~

Taxi fares

~~30-33.~~ Where practicable, public transport should be used rather than taxis. Taxi fares will only be reimbursed in the following circumstances:-

- where there is a time constraint and a taxi will be quicker;
- where a taxi will be cheaper than public transport (for example, if two or more employees/partners/Council members share a taxi);

- ~~where~~ public transport is unavailable;
- if a journey has to be made before 8am or after 8pm;
- if carrying heavy/~~bulky~~ luggage or ~~heavy/bulky~~ HCPC equipment; ~~or~~
- where there is a disability which affects mobility, or other mobility issues.

Taxi fares will only be reimbursed where it is clearly stated on the claim the reason for getting a taxi and the journey taken. This must be supported by a receipt.

Other travelling expenses

Hotel

~~31.~~34. Hotel accommodation must be booked through the travel management company and should use HCPC's preferred hotels, where availability allows. A list of HCPC's preferred hotels, where we have agreed special rates, is available from Finance.

~~32.~~35. The maximum nightly rates for hotels including VAT are as follows:-

	Room only, incl VAT £	Bed and breakfast, incl VAT £
London within the M25	170	180
Aberdeen, Belfast, Birmingham, Cardiff, Edinburgh, Glasgow and Manchester (other cities with high market rates for hotel accommodation)	140	150
All other areas in the United Kingdom	120	130

~~33.~~36. When a bed and breakfast rate is booked, the cost attributable to breakfast does not matter so long as the total is within the bed and breakfast limit in the table. When a room only rate has been booked, breakfast may still be taken in the hotel provided the total for the room plus breakfast is within the bed and breakfast limit in the table, and the breakfast is charged on the hotel bill. Alternatively, when a room only rate is booked, breakfast may be taken outside the hotel subject to the £10 limit per paragraph ~~4039.~~

~~34.~~37. Accommodation costs outside the UK will be considered on a case by case basis and must be authorised in advance.

Other accommodation

~~35.~~38. Members staying with friends or relatives may claim for evening meals and breakfast up to the maximum allowances set out in paragraph ~~4039.~~, if the meals are not provided by their host. Claims must be supported by receipts.

Meals

~~36-39.~~ This section covers meals paid for by Council and Committee members while on day to day HCPC business, and meals charged to members' hotel bills. It does not cover food provided and organised directly by the HCPC at special events. HCPC will not pay for the cost of alcohol. ~~consumed by members on day to day business, and £~~ The maximum allowances for meals stated below are for the cost of food and non-alcoholic drinks.

~~37-40.~~ Reasonable expenses will be reimbursed where costs for meals have been incurred with the following maximum allowances:

- Breakfast £10 (when purchased outside the hotel);
- Lunch £10;
- Evening Meal £25 (whether taken inside or outside the hotel).

Breakfast can be claimed when leaving home before 7.30am or when staying in overnight accommodation, where breakfast is not included within the room rate. An evening meal can be claimed when arriving home after 8pm, when not staying in overnight accommodation.

First class carriages on intercity trains, and business class airline lounges may provide meals to travellers. A Council member travelling on HCPC business who would be entitled to claim for the cost of a meal(s) may instead claim for the cost of upgrading rail travel to first class, or for the cost of admission to an airline lounge, in lieu of claiming for the applicable meal(s). The claim will be limited to the maximum claim value for the applicable meal(s).

Tray charges for room service may be claimed provided the total cost of the meal including the tray charges is within the maximum allowance for the applicable meal.

Where a Council member pays for and claims the cost of meals of other HCPC employees/partners/Council members, the names of the other individuals must be stated on the claim form.

Where a meal is provided by the HCPC, claims for alternative food purchased will not be paid.

~~38-41.~~ Incidentals incurred though the course of a day can be claimed up to a value of £5 to cover the costs of non-alcoholic drinks and snacks. Receipts must be provided to support the amount claimed.

Special events

~~39. HCPC may pay for the cost of alcohol at certain special events, where the amount is reasonable and the provision of alcohol is appropriate in the circumstances. Any expense that includes alcohol must be approved in advance by the Chief Executive.~~

CARERS

40.42. A maximum daily allowance of up to £65 per child/dependant will be paid in respect of care for children and dependants while the member is away from home on HCPC business. This will only be paid when the care is not normally in place for that period of time and it is required in addition to the normal contracted hours of the carer.

41.43. An allowance of up to £65 per day is also payable for the cost of a support worker accompanying a member to a meeting or event of the HCPC, where the member's attendance is required and where the cost of the support worker is not covered by Access to Work funding.

42.44. Where the allowance is claimed in respect of care for a child, the member must be the parent of, or have daily parental responsibility for, the child in respect of whom the allowance is claimed. Payment will only be made if the child-carer is registered with the appropriate agency, and only against a valid invoice addressed to the member.

43.45. Where the allowance is claimed in respect of a dependant over the age of 16, the member must be the normal provider of care. Payment will only be made against a valid invoice addressed to the member.

ABUSE OF THE POLICY

44.46. If it is found that a member has abused this policy then the HCPC will reserve the right to take further action.

REVIEW OF THE POLICY

45.47. This policy will be reviewed on an annual basis by the Executive Management Team with any issues or proposed changes to be brought to the attention of the Remuneration Committee for approval.