

Business Travel & Subsistence Policy & Procedure



The 5 key messages the reader should note about this document are:

1. Provides instructions to staff for the booking arrangements and for expenses in connection with travel regarding Trust business.
2. Creates a framework and guidelines for efficient and effective business travel booking arrangements, and to minimise costs.
3. As part of the delivery of healthcare services, the Trust recognises its responsibilities to ensure the impact on the environment is minimised
4. All expenses claimed should be necessary and wholly incurred on Trust business, consistent with this policy and represent value for money.
5. Employees should complete their claims promptly.



You and Your Care

This policy has been approved. Circumstances may arise where staff become aware that changes in national policy or statutory guidance (e.g. National Institute for Clinical Excellence (NICE) guidance, Employment Law) may affect this policy. It is the duty of the staff member concerned to ensure that the policy author is made aware of this change so that the matter can be dealt with through the policy review process.

NOTE: All policies remain extant until notification of an amended policy via Global e-mail and posting on the intranet.

Document details:	Business Travel & Subsistence Policy & Procedure
Version:	Version 1
Persons / committees consulted:	Executive Management Team, HR Policy Workshop, Policy & Procedure Development Group, Staff Partnership Forum
Approved by:	
Date approved:	
Ratified by:	
Date ratified:	
Title of originator / author:	Jane Bridger – Head of Employee Services
Title of responsible committee / group (or Trust Board):	
Title of responsible Director:	Director of Finance, Contracting & Facilities
Date issued:	
Review date:	
Frequency of review:	Every 3 years
Target audience:	Directors, policy authors, senior managers, employees
Responsible for dissemination:	
Copies available from:	Connect on BDCT Intranet
Where is previous copy archived (if applicable)	Not applicable
Amendment Summary:	Not applicable

Amendment detail:

Amendment number	Page	Subject
1	Various	All references to Expense on Demand (EOD) amended to Software Europe (SEL) – March 2015
2	Various	All references to Bradford Payroll Consortium amended to Bradford NHS Payroll Services – March 2015
3		

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1 INTRODUCTION

This policy provides instructions to staff for the booking arrangements and for expenses in connection with travel regarding Trust business.

An employee should agree with his/her manager the general nature and level of expenditure to be incurred prior to the expenses being incurred. Failure to do so may result in reimbursement being withheld.

For those categories of travel and subsistence arranged through the Trust's Travel Management Service Provider, Co-operative Travel, payment will be made direct by the Trust.

This policy draws on the NHS National Terms and Conditions handbook and relevant terms and conditions for Medical & Dental staff.

2 SCOPE

This policy aims to create a framework and guidelines for efficient and effective business travel booking arrangements, and to minimise costs.

All travel related expenditure must be justified in the terms of the use of Trust resources and should only be authorised where it is in the Trust's interests.

As part of the delivery of healthcare services, the Trust recognises its responsibilities to ensure the impact on the environment is minimised, and as such the Trust aims to:

- Reduce the overall amount of travel and our commitment to reducing carbon emissions.
- Increase more sustainable ways of travelling, e.g. car sharing and public transport where appropriate.
- Reduce business travel where possible by using tele-conferencing or video-conferencing facilities, which are available as follows (NB: you would need to contact the individual departments directly for availability): Venues TBC

All Trust employees are reminded that deliberate falsification of travelling and subsistence claims may lead to disciplinary and/or criminal action (including prosecution) and civil action to recover any monies under relevant legislation.

Where employees make, hotel, rail and air travel arrangements outside of this policy, the expenses incurred may not be reimbursed by the Trust and the employee may be required to settle these him or herself.

2.1 Minimising Travel & Using a Common Sense Approach

Adopting a common sense approach can assist in reducing the cost of a journey considerably. **In particular, booking early and being flexible with travel arrangements has a significant impact on travel costs.**

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

Employees/Managers should consult the checklist below prior to making any travel arrangements:

- Is the journey absolutely necessary for Trust business purposes?

- Is the most economical form of travel being used?
- Does the employee have approval to use their own private vehicle as an approved car user, and is their vehicle in a roadworthy state, have a valid MOT, and adequate business travel insurance?
- Have alternatives to travel been considered e.g. video or teleconferencing?

3 DEFINITIONS

3.1 Agenda for Change (AfC)

Agenda for Change refers to the agreed NHS terms and conditions of service. They apply to all staff directly employed by NHS organisations, except very senior managers and staff within the remit of the Doctors' and Dentists' Review Body.

3.2 Software Europe (SEL)

Software Europe is the Trust's electronic expense management system and is to be used to make claims for the reimbursement of business travel and subsistence expenses.

3.3 NHS Trust Development Authority (NTDA)

The NHS Trust Development Authority (NTDA) is responsible for providing leadership and support to the non-Foundation Trust sector NHS Providers.

3.4 Trust Business

Trust business is defined as duties which an employee or officer of the Trust must or is required to perform as part of their role in the Trust, and are solely in the interest of the Trust.

4 DUTIES

The responsibilities and duties included in the policy and procedure are set out below:

4.1 Trust Board

The Trust Board is committed to ensure that this policy and procedure is fully implemented in a fair and consistent manner.

4.2 Directors/Deputy Directors and Managers

To ensure all business travel arrangements and claims are justified and that approval and authorisation is made in line with the guidelines within this policy. To ensure that staff are made aware of the policy/procedure for business travel/subsistence and to ensure its implementation.

4.3 Employees

Are to be aware of the policy and to apply for reimbursement of travel or subsistence in accordance with it.

4.4 Payroll

To only process business travel and subsistence claims that comply with this policy.

5 PROCEDURE

5.1 Use of Own Vehicles

For employees using their own private vehicles, managers and supervisors must ensure that all employees are an approved car user and the necessary checks on the employee's relevant documents (insurance to cover business use, valid driving licence, road tax/MOT etc.) are checked at both the application stage and on annual basis thereafter if the employee continues to claim.

Employees are encouraged to use public transport wherever possible and or where this is the most economic form of transport.

Employees, who are required to travel on Trust business as part of their role, may use their own vehicle for business use, provided they are an approved vehicle user. Employees should obtain authorisation in advance of using their private vehicle by completing the "**Application to become an Official Car User**" form; see **Appendix 1** (also available on the Payroll Connect page).

It is the responsibility of managers and supervisors to submit this for to the Payroll Department (New Mill) for newly approved applications, and cancellations.

Employees must ensure at all times that they have:

- Current/valid driving licence
- Valid MOT (where necessary)
- Valid Road Licence Tax
- Current vehicle insurance that covers business use for themselves and any passengers (Depending on your underwriters requirements this should include a realistic estimate of business miles, a clear description of the type of activity, e.g. visiting patients or transporting equipment, and details of any potentially hazardous materials in the vehicle e.g. entenox or oxygen gas, specimens/samples etc.)
- Observe and comply with conditions in insurance policy, in particular ensuring their vehicle is in a roadworthy condition (including tyre tread/depth, lights/indicators/horn/speedometer etc. in working order, windscreen not chipped or cracked etc.)

The Trust cannot be held responsible for fines or costs relating to traffic offences on Trust business, including:

- Speeding fines
- Parking tickets/fines
- Seat belt penalties
- Mobile Phone penalties
- Fines relating to congestion charges, permits or roadworthiness of their vehicle.

It should also be clearly noted that employees remain responsible for their own and others safety on the road. Drivers must be aware of their responsibility to drive safely and to comply with the Road Traffic Acts and the Highway Code at all times.

Certain expenses validly incurred whilst on Trust business may be refundable including:

- Parking charges – reasonable charges will be refunded. Itemised receipts must be obtained and submitted on claim forms
- Tolls and tunnel fees
- Congestion charges – for visits to towns and cities imposing congestion charges. The driver should pay the appropriate daily fee according to local directives and submit receipt/evidence of charges on claim forms.

5.1.1 Agenda for Change

From the 1st July 2013, Agenda for Change mileage rates have been simplified, with no distinction between regular and standard user allowances. For cars, there are now only two rates, firstly a rate for annual mileage up to 3,500, and secondly a rate for annual mileage over 3,500. For calculation purposes annual mileage is 01 April to 31 March. The updated mileage reimbursement rates for Agenda for Change staff based on national terms and conditions is set out in **Appendix 2**.

It should be noted that journeys relating to excess travel, study, attendance at a course or conference which are not required by the employer, home to base and planned daily journey totalling 120 miles will be paid at the **Reserve Rate** (previously known as the Public Transport Rate).

Further detailed guidance can be found in the NHS Terms and Conditions of Service Handbook – Agenda for Change, in particular:

- Paragraph 17.17, in respect of the Reserve Rate, and
- Paragraph 17.20, in respect of “out of pocket” expenses.
- Paragraph 17.21 in respect of “other allowances”

5.1.2 Medical & Dental Staff

Appendix 3 outlines the Mileage Reimbursement rates for Medical and Dental employees (not including doctors in training).

If public transport is not used, mileage will be reimbursed at the public transport rate for planned daily journeys in excess of 120 miles.

Further detailed guidance can be found in the Medical & Dental Terms and Conditions handbook.

Claims for mileage reimbursement must be made via SEL.

5.1.3 NHS Chairs and Non-executives

Expenses are paid to NHS Chairs and non-executives at rates set by the Secretary of State for Health. **Appendix 4** outlines the reimbursement rates.

Further detailed guidance can be found in the Non-executive Information Sheet available from the NHS Trust Development Authority (NTDA).

5.1.4 Service Users and Carers

Expense rates for service users and carers can be found in the Service User/Carer policy.

5.2 Subsistence Allowances

The purpose of this section is set out how the Trust reimburses staff 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 the cost of a fax or official telephone calls, may be reimbursed with certificated proof of expenditure

The Trust currently reimburses staff for subsistence in accordance with the Agenda for Change Terms and Conditions Handbook and Medical & Dental handbooks. Further guidelines and information, including the current reimbursement rates is shown at **Appendix 5**.

Subsistence claims must be made via SEL.

5.3 Lease Car Schemes

Information on the Trust Lease Car Scheme and the Salary Sacrifice Scheme can be found in the ***Lease Car, Salary Sacrifice and Grey Fleet Policy and Procedural Document***.

5.3.1 Tax Implications

Please note: Her Majesty's Revenue and Customs (HMRC) class lease cars as company cars for tax purposes. Therefore, if it is your intention to claim mileage for Excess Travel, Home to HQ or On Call these payments will be subject to the full Fuel Benefit Charge.

For most lease car users the Fuel Benefit Charge attracts a higher amount in tax due to be paid than the actual amounts claimed hence claiming this mileage will in most cases cost you more than you are reimbursed.

The fuel benefit charge is calculated using the percentage applicable to the CO2 emissions of your vehicle and multiplied by a fixed scale charge specified by HMRC each year. The charge is not based on the actual amount claimed.

Example

£21100 (scale charge 2013-2014) x % based on CO2 emissions of vehicle.

£21100 x 20% = £4220 (cash value of fuel benefit charge)
Actual cost to you = £4220 x tax due at 20% = £844.00
= £4220 x tax due at 40% = £1688.00

Guidance from HMRC can be found at **Appendix 7**.

5.4 Expense Claims & Payments

All claims for travel and subsistence expenses must be made via SEL. Employees should complete their claims promptly. All expenses claimed should be necessary and wholly incurred on Trust business, consistent with this policy and represent value for money.

Proof of expenditure must accompany claim forms, e.g. car parking receipts etc. Receipts should whenever possible be scanned into SEL and retained locally. Receipts should not be sent to the Payroll Department.

The Trust reserves the right not to authorise or pay claims that:

- Are not submitted within 3 months of the date of travel,
- Includes expenses that are not properly substantiated

5.5 Trust's Nominated Travel Booking Company – Co-operative Travel

Booking Business Travel

The Trust's appointed Business Travel & Accommodation supplier is Co-operative Travel Limited. Co-operative Travel should be used to book all of the following:

- Rail Tickets (over £20)
- Air Tickets
- Hotel Accommodation
- Travel Insurance

There is no facility for employees to book any form of Business Travel and to reclaim these expenses (with the exception of low value train fares totalling less than £20).

Purchase cards must not be used to book travel.

Bookings for rail, air and hotel accommodation will normally be made with Co-operative Travel on telephone number 0113 245 2107

All business travel booked by the Trust must be at the least expensive rate of travel.

5.5.1 Rail Travel

All rail travel for Trust business will be made at Standard Class, and must be booked through Co-operative Travel. Rail tickets with a value below £20 can be booked directly by employees and claimed back.

The traveller will need to confirm and approve the travel details with their line manager.

Rail fares are generally significantly cheaper if made as soon as possible in advance and if feasible, for travellers to be as flexible as possible to take advantage of discounted tickets for e.g. fixed times (e.g. as opposed to an open-ticket).

Often it is cheaper to purchase individual single tickets rather than a return ticket.

Lost / Replacement Tickets

If tickets are lost, replacement tickets can be arranged by Co-operative Travel. The replacement tickets are charged at the prevailing price of the journey.

5.5.2 Air Travel

All air travel should be at economy class and should be booked through Co-operative Travel.

Air travel within the UK is discouraged except where this is less costly overall, taking into account of other travel and accommodation costs, or it is demonstrably much more convenient.

All air travel must be requested in writing (or via a study leave approval form for study related air travel) and formally approved by a Director/Deputy Director.

Further details on travel outside the EU, itinerary changes and excess baggage can be found at **Appendix 6**.

5.5.3 Hotel and Accommodation Bookings

If hotel accommodation is required for a business journey, this should be booked through Co-operative Travel.

The only exception is for Conferences, where hotel accommodation can be purchased direct as part of a Conference/Hotel accommodation package or through the Royal College where it can be evidenced the hotel/accommodation rate is cheaper than booking through Co-operative Travel. In these circumstances, hotel accommodation can be booked directly with the conference organiser.

In many cases, there will be a large variation in hotel rates, particularly in large cities, and travellers should take a reasonable view on minimising accommodation costs relative to the feasibility/cost of reaching the venue relating to their business journey

The traveller should seek prior approval for accommodation from their budget manager before booking/reservation. Once approved, the traveller should provide the travel booker the following details:

- Name of guest(s)
- Arrival Date/Time
- *Number of nights*
- Any special details/requirements
- Location (or proximity to where the location needs to be if attending a conference for example).

5.5.4 Nightly Hotel Rates

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

- the actual, receipted cost of bed and breakfast, up to the normal maximum limit of £55 per night.

Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the employee's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the budget holder.

There is considerable variation in rates for foreign hotel accommodation. Travellers should use a common sense approach in ensuring costs are minimised, using the above rates as a guide.

5.5.5 Payment of Hotel Bills

The cost for the room (& meals if included) will be paid for directly by Co-operative Travel.

Any items of a personal nature will need to be settled by the traveller. If a hotel requires a payment guarantee for extras in the form of a credit/debit card, the traveller will need to present their own personal credit card. The hotel is likely to pre-authorise the card at check-in. This action will affect the available credit limit on the card for several days after check out.

A copy of the original account must be submitted to a travel reimbursement claim, detailing the expenditure to be reclaimed (if allowable). A credit card slip is insufficient and may result in an expense being disallowed.

5.6 Staying with Family and Friends

Where employees are away on the Trust's business and choose to stay with family or friends, and allowance of £25 per night may be claimed. The allowance is to cover the cost of overnight accommodation, an evening meal on the night of the stay and a breakfast the following day.

5.7 Spouse/Partner Travel & Hospitality/Additional Nights Stay

The Trust will not be able to arrange and book travel or accommodation for a spouse, partner or other family member who is accompanying an employee on business travel. In addition the Trust will not be able to book additional nightly accommodation for employees wishing to extend their stay in their own time. This would have to be arranged directly by the employee and at their own expense.

5.8 Public Transport

The cost of public transport for approved business journeys including coach, bus and tram fares will be reimbursed in full. Train tickets below £20 can also be purchased directly by employees and claimed back. Rail tickets in excess of £20 should be booked through the Co-operative Travel. London underground tickets can be booked as part of a rail ticket booking with Co-operative Travel.

Costs must be evidenced by retaining a receipt and can be reclaimed via SEL.

5.9 Taxis

The cost of taxis will be reimbursed if this is cheapest or most appropriate means of reaching your destination. For example, this may be when public transport is; unavailable, either very early in the morning or late in the evening; and/or would add significantly to the journey time.

Costs must be evidenced by retaining a receipt and can be reclaimed via SEL.

5.10 Cycle to Work Scheme

As part of the Government Green Transport Initiative the Trust has joined with 'Cyclescheme' in assisting employees to acquire a bike using a salary sacrifice scheme.

Cycle mileage reimbursement rates can be found at **Appendix 2**.

Full details of the scheme can be found on Connect at <http://connect/hr/Pages/Wellbeingatwork.aspx>

6 FINANCIAL IMPLICATIONS

The Trust spends a considerable amount of money on business travel each year, and needs to ensure this represents good value for money. This is an area where there is considerable scrutiny from public/press through Freedom of Information requests to seek assurance that public funding is being spent appropriately. For these reasons, the Trust cannot justify business or first class travel, and sets limits for hotel accommodation.

It is important that managers understand that the requirement to incur travel and accommodation costs is robustly challenged, and where travel is necessary, that plans are made as early as possible to minimise cost.

7 EQUALITY IMPACT ASSESSMENT

The Trust has no intent to discriminate and endeavours to develop and implement policies that meet the diverse needs of our workforce and the people we serve, ensuring that none are placed at a disadvantage over others. Our philosophy and commitment to care goes above and beyond our legal duty to enable us to provide high-quality services. Our Equality Analysis and equality monitoring is a core service improvement tool which enables the organisation to address the needs of disadvantaged groups. The aim of Equality analysis is to remove or minimise disadvantages suffered by people because of their protected characteristics.

An impact assessment has been undertaken to consider the need and assess the impact of this policy and is evidenced at Appendix B of this template.

8 TRAINING NEEDS ANALYSIS

The Trust is committed to high quality targeted training and effective communication to support this policy. The Trust recognises that training capacity can fluctuate and will depend on resources available. As such based on an assessment of capacity and risk, the training needs analysis will identify the high priority groups for training. The objective of the training to implement this policy is to meet training to this group over the time frequency stated. The focus of Trust monitoring will be on this group over the agreed period or lifetime of the policy.

Issues relating to capacity to meet training needs for the high priority group will be escalated by the policy lead to the relevant Director for action to mitigate the risk and inclusion on the appropriate risk register.

For a detailed account of training numbers, costs and action plan please refer to the Trust's Training and Study Leave Policy.

9 CONSULTATION, APPROVAL AND RATIFICATION PROCESS

9.1 Consultation Process

Stakeholder	Level of involvement
Staff Groups	Participated in the formulation of this document
Service Users	Participated in the formulation of this document
Carers	Participated in the formulation of this document
Unions	Participated in the formulation of this document
Human Resources	Participated in the formulation of this document

9.2 Procedural Document Approval Process

The author of the document is Jane Bridger, Head of Employee Services and comments were received and considered at the Policy Workshop on *insert date*. The workshop included representatives from unions, human resources, staff groups and carers.

9.3 Ratification Process

This policy was provided to the *[name of group/committee]* for ratification and was ratified on the date set out on its front sheet.

10 REVIEW OF THE PROCEDURAL DOCUMENT

The *[name of group/committee]* will undertake a review of this policy 3 years following its ratification unless new national policy or statutory guidance is issued in the interim that significantly affects it. It is the duty of Trust staff to ensure that the policy author is made cognisant of any such changes they become aware of so that the matter can be dealt with through the policy review process.

11 DISSEMINATION AND IMPLEMENTATION OF THE PROCEDURAL DOCUMENT

11.1 Dissemination

The Business Travel and Subsistence Policy & Procedure will be disseminated via the policies pages on Bradford District Care Trust's 'Connect'.

11.2 Implementation

Each Procedural Document should identify the arrangements for training, support etc. to assist in implementation.

12 MONITORING COMPLIANCE AND EFFECTIVENESS OF THE PROCEDURAL DOCUMENT

Criteria	Evidence identified to indicate compliance with policy	Method of monitoring, i.e. how/where will this be gathered?	Frequency of monitoring	Lead responsible for monitoring
Duties	Reports from Expense On Demand	Bradford NHS Payroll Services Annual Audit	Annually	Department Director
Procedure	Official Car User Forms Receipts	Payroll Bradford NHS Payroll Services Annual Audit	As required	Service Manager/Line Manager

13 ASSOCIATED DOCUMENTATION

In respect of this policy, specific related Procedural Documents / Trust documents are:

- Agenda for Change terms and conditions
- National Pay & Conditions of Service for Medical and Dental staff
- TDA Information Sheet for NHS Chairs and Non-executives
- Lease Car, Salary Sacrifice & Grey Fleet Policy and Procedural Document
- Cycle to Work Scheme

14 APPENDIX A: COMPLIANCE CHECKLIST

To be completed and attached to any document which guides practice when submitted to the appropriate committee for consideration and approval.

	Title of document being reviewed:	Yes/No/Unsure	Comments
1.	Title		
	Is the title clear and unambiguous?	Yes	
	Is it clear whether the document is a guideline, policy, protocol or standard?	Yes	
2.	Rationale		
	Are reasons for development of the document stated?	Yes	
3.	Development Process		
	Is the method described in brief?	Yes	
	Are people involved in the development identified?	Yes	
	Do you feel a reasonable attempt has been made to ensure relevant expertise has been used?	Yes	
	Is there evidence of consultation with stakeholders and users?	Yes	
	Have the requirements of the following been taken into account where applicable: Mental Health Act Mental Capacity Act Care Programme Approach (CPA) Guidance	Yes	
4.	Content		
	Is the objective of the document clear?	Yes	
	Is the target population clear and unambiguous?		
	Are the intended outcomes described?	Yes	
	Are the statements clear and unambiguous?	Yes	
5.	Evidence Base		
	Is the type of evidence to support the document identified explicitly?	Yes	
	Are key references cited?	Yes	
	Are the references cited in full?	Yes	
	Are supporting documents referenced?	Yes	
6.	Approval		
	Does the document identify which committee/group will approve it?	Yes	
	If appropriate have the joint Human Resources/staff side committee (or equivalent) approved the document?	Yes	
7.	Dissemination and Implementation		
	Is there an outline/plan to identify how this will be done?	Yes	

	Title of document being reviewed:	Yes/No/Unsure	Comments
	Does the plan include the necessary training/support to ensure compliance?	Yes	
	Is the Training Needs Analysis completed	Yes	
8.	Document Control		
	Does the document identify where it will be held?	Yes	
	Have archiving arrangements for superseded documents been addressed?	Yes	
9.	Process to Monitor Compliance and Effectiveness		
	Are there measurable standards or KPIs to support the monitoring of compliance with and effectiveness of the document?	Yes	
	Is there a plan to review or audit compliance with the document?	Yes	
	Does the above plan include the minimum NHSLA monitoring requirements (if applicable)	N/A	
10.	Review Date		
	Is the review date identified?	Yes	
	Is the frequency of review identified? If so is it acceptable?	Yes	
11.	Overall Responsibility for the Document		
	Is it clear who will be responsible for co-ordinating the dissemination, implementation and review of the document?	Yes	

Individual Approval			
If you are happy to approve this document, please sign and date it and forward to the chair of the committee/group where it will receive final approval.			
Name		Date	
Signature			
Committee Approval			
If the committee is happy to approve this document, please sign and date it and forward copies to the person with responsibility for disseminating and implementing the document and the person who is responsible for maintaining the organisation's database of approved documents.			
Name		Date	
Signature			

15 APPENDIX B: EQUALITY IMPACT ASSESSMENT

Area	Response
Policy	Business Travel & Subsistence Policy & Procedure
Manager	Jane Bridger
Directorate	Finance
Date	
Review date	
Purpose of Policy	See page 7 of policy
Associated frameworks e.g. national targets NSF's	None
Who does it affect	All staff
Consultation process carried out	Yes
QA Approved by	

Equality protected characteristic	Impact Positive	Impact Negative	Rationale for response
Age			
Disability			
Gender Reassignment			
Race			
Religion or Belief			
Pregnancy & Maternity			
Sex			
Sexual Orientation			

Equality Analysis SIGN - OFF		
Have any adverse impacts been identified on any equality groups which are both highly significant and illegal?		
Are you satisfied that the conclusions of the EqIA Screening are accurate? The Trust will publish a summary of the impact analysis carried out to meet the duty and make this available to the public on the Trust Internet site.		
Completed by Manager		
Q A approved		
Director approved		

16 APPENDIX C: TRAINING NEEDS ANALYSIS

16.1 Training Profile & Training Plan

This document is not intended to be part of the final approved version of the policy or procedure, but in order for the document to be ratified a copy must be included for approval purposes. After approval it will be removed from the published version and forwarded to the Training and Development Manager for inclusion in the Trust Training Needs Analysis Policy.

	Total No of Trust Staff	Business Travel & Subsistence Policy	
		Essential	Achievable
Refresher Period			
Staff Group			
Medical & Dental - Consultants	47	47	47
Medical & Dental - Other	64	64	64
Nursing, Midwifery & Health Visiting (NM&HV)	1046	1046	1046
NM&HV support staff	398	398	398

	Total No of Trust Staff	Business Travel & Subsistence Policy	
Allied Health Professionals (AHP)	378	378	378
AHP support staff	18	18	18
Senior managers	63	63	63
Managers	62	62	62
Administrative Staff	508	508	508
Estates	37	37	37
Facilities	257	257	257
Total	2878	2878	2878

Notes:

Medical & Dental - Consultants	
Medical & Dental - Other	
Nursing, Midwifery & Health Visiting (NM&HV)	Qualified HCHS nursing, midwifery and health visiting staff
NM&HV support staff	HCA's and support workers including Nursing assistants / auxiliaries who support Nursing/Health Visiting etc. staff
Allied Health Professionals (AHP)	e.g. Occupational therapists, Physiotherapists, Clinical Psychologists, etc.
AHP support staff	Scientific, Therapeutic and Technical support staff including student trainees and helper assistants, assistant practitioners, HCA's and support workers who support AHP's
Senior managers	Band 8a and above
Managers	
Administrative Staff	
Estates	NHS works & estates staff
Facilities	NHS ancillary staff. Hotel staff etc.
Pre-registration Learner	e.g. Pre-registration Diploma Nurse Training, Post 1st level Registration Learner - Health Visiting, etc.

16.2 Training Action Plan

Responsible Director:

Plan Updated:

Responsible Officer to Monitor Training:

Name of Training	Delivery Frequency (per month/year)	Length of sessions	Numbers to be trained per session	Job titles of Trainer's identified to deliver	Current training & delivery method	Refresher frequency (e.g. 1, 2 or 3 years)	Agreed Timescale	Training attendance records held by:	Action rqd	Residual Risks and Action (Identify any Gaps in provision / resource)	Date of Review/ Completion	Risk to Trust

Costs

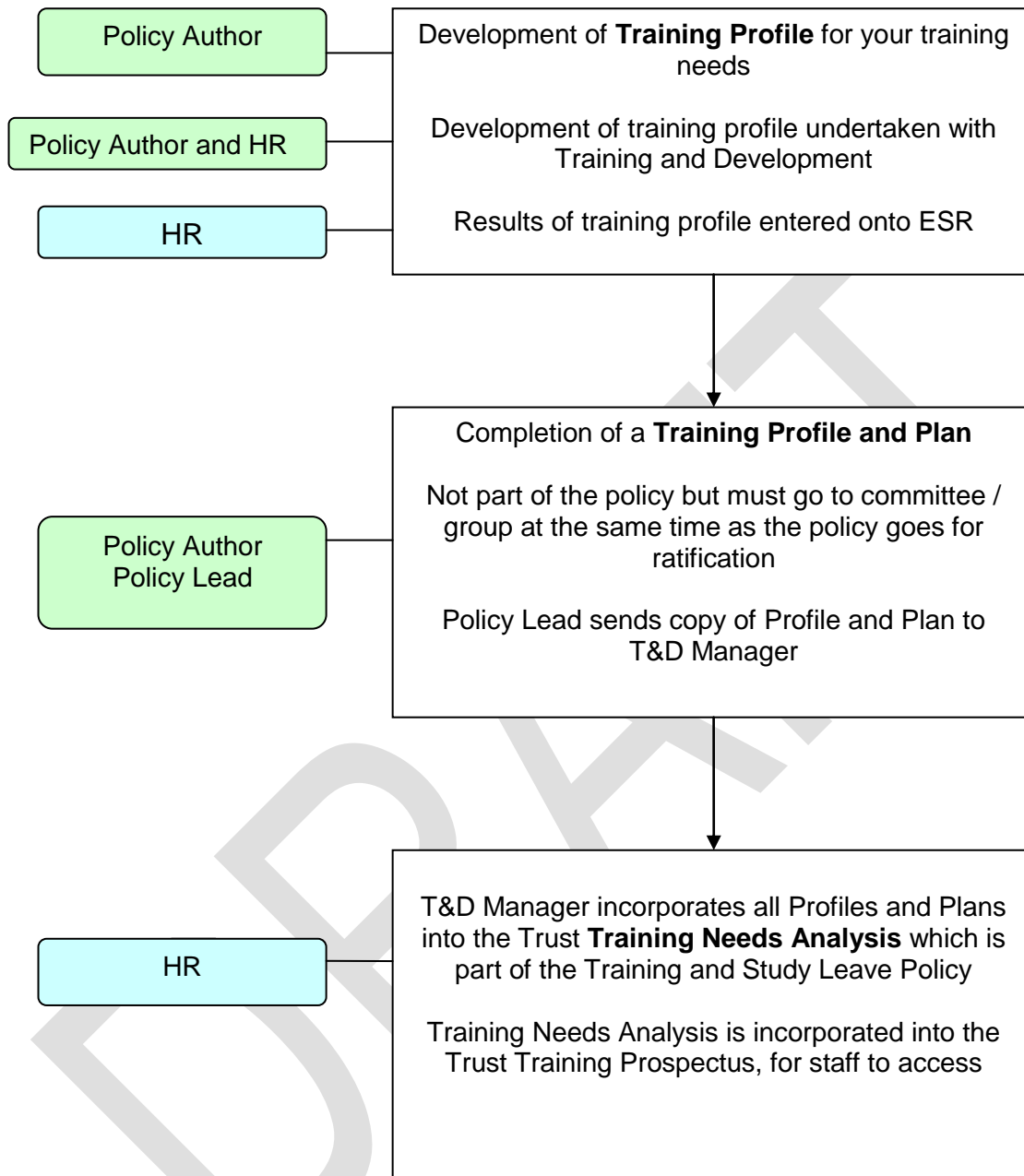
Essential: the cost of delivering training to the number of staff who actually need be trained as part of their role irrespective of currently available resources.

Cost Of Training days x 7.5 hours @ £18 ph (cost of staff time diverted from paid duties to be trained)	Sub Total	N/A
Cost of Backfill days x 7.5 hours @£10 ph	Sub Total	N/A
Cost of Admin	Sub total	N/A
Additional Costs: materials etc.	Sub Total	N/A
	Total	N/A


Achievable: the cost of delivering training to the number of staff who can be trained in line with the currently available resources

Cost Of Training days x 7.5 hours @ £18 ph (cost of staff time diverted from paid duties to be trained)	Sub Total	N/A
Cost of Backfill days x 7.5 hours @£10 ph	Sub Total	N/A
Cost of Admin	Sub total	N/A
Additional Costs: materials etc.	Sub Total	N/A
	Total	N/A

16.3 Updated 3 Step Process



17 APPENDIX 1

Bradford NHS Payroll Services			
Payroll Application to become an Official Car User			
Last Name:		First Name:	
NI Number or Assignment Number			
Employing Trust & Department			
Job Class (delete not applicable)		Director / Non Exec Director / Consultant / Special Consultant / Other	
Car Details: Make		Model	
Registration		Engine Size	
Insurance Renewal Date		Policy Number	
Next MOT Date		MOT Number	
Implement Date			

In order to maintain an accurate record of your car details please contact the Payroll Data Capture Team if you change your car.

AUTHORISATION BY DIRECTOR/MANAGER

Signature..... Date.....
 Print..... Contact

Details.....

USE OF VEHICLES ON OFFICAL BUSINESS

Insurance policies do not normally cover the use of private motor vehicles on official business whether or not such use has been approved by the Trust concerned, and for your own protection you are asked to take note of the conditions which apply if you are authorised to use a vehicle on official business. (You may wish to check first with your insurance company that these requirements are in fact covered by your policy)

1. You have currently full third party insurance, including cover against risk or injury to or death of passengers and damage to property.
2. Your insurance policy specifically provides that the forgoing cover includes journeys on the official business of your employing Trust.
3. You will maintain the policy to cover the above risks for as long as you claim mileage allowances.
4. You will observe all the conditions laid down in your insurance policy, particularly ensuring that your vehicle (including tyres) is always maintained in a roadworthy condition.
5. The employing Trust, whether or not an allowance is payable for the use of a private motor vehicle on official business, does not accept any responsibility for any claim arising out of the use of a private motor vehicle.

DECLARATION

I,..... have read and understood the above conditions which apply if I am authorised to use a vehicle on official business.

Signed.....Date.....

18 APPENDIX 2

PRIVATE VEHICLE REIMBURSEMENT RATES – AGENDA FOR CHANGE STAFF – effective from 1 July 2013

Type of Vehicle/Allowance	Annual Mileage up to 3,500 miles pa (standard rate)	Annual Mileage over 3,500 miles pa (standard rate)	All eligible miles travelled
Car (all types of fuel)	67p per mile	24p per mile	
Motor Cycle			33p per mile
Pedal Cycle			20p per mile
Passenger Allowance			5p per mile
Reserve Rate *			33p per mile
Carrying heavy or bulky equipment			3p per mile

* **Reserve rate** – Will apply to employees using their own vehicles for business purposes in the following situations:

- When employees attend training, courses etc. which are not required by the employer. Where employees attend training, courses etc. at the employers instigation the travel costs will be reimbursed at the standard rate.
- When employees are required to return to work or work overtime and incur additional travel to work expenses on that day
- If an employee uses his/her own vehicle when suitable public transport is available
- Where total daily mileage exceeds 120 miles per day, the total mileage including the first 120 miles will be paid at the reserve rate (total mileage below 120 miles per day will be paid at the standard rate)

APPENDIX 2 (cont.)

Eligible mileage

Employees will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey. Normally, the miles eligible for reimbursement are those travelled from the agreed work base and back. However, when the journey being reimbursed starts at a location other than the agreed work base, for example home, the mileage eligible for reimbursement will be as set out in the table below:

Eligible mileage – illustrative example		
In this example the distance from the employee's home to the agreed base is 15 miles		
Journey (outward)	Distance	Eligible miles
Home to base	15 miles	None
Home to first call	Less than 15 miles	Eligible mileage starts after 15 miles have been travelled
Home to first call	More than 15 miles	Eligible mileage starts from home, less 15 miles
Journey (return)		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	Eligible mileage ends 15 miles from home
Last call to home	More than 15 miles	Eligible mileage ends 15 miles from home

Lease Car Mileage

Where business mileage involves using a lease car through NHS Fleet Solutions scheme, the prevailing HMRC advisory rate, current details of which can be found at:

www.hmrc.gov.uk/cars/fuel_company_cars.htm

The rates are reviewed four times per year on 1 March, 1 June, 1 September and 1 December.

19 APPENDIX 3

PRIVATE VEHICLE REIMBURSEMENT RATES – MEDICAL & DENTAL STAFF

Car Engine Capacity	Regular User			Standard User		
	Regular User Allowance (per month)	Under 9,000 Miles pa	Over 9,000 Miles pa	Under 3,501 miles pa	3,501 to 9,000 miles pa	Over 9,001 miles pa
501 to 1,000	£42.33	29.7p	17.8p	37.4p	23.0p	17.8p
1,001 to 1,500	£52.17	36.9p	20.1p	47.3p	28.2p	20.1p
1,500 to 2,000	£63.33	44.0p	22.6p	58.3p	33.5p	22.6p
Over 2,000	£63.33	44.0p	22.6p	58.3p	41.0p	22.6p

Motor Cycles	Under 5,000 miles pa	Over 5,000 miles pa
125 cc or less	17.8p	6.7p
Over 125 cc	27.8p	9.9p

Public transport rate: 24p per mile

Pedal Cycles: 20p per mile

Passenger Rate: 5p per mile

For further details about regular user payments reference to the Medical & Dental Terms and Conditions handbook or contact the Payroll Department.

Lease Car Rate

Where business mileage involves using a lease car through NHS Fleet Solutions scheme, the prevailing HMRC advisory rate, current details of which can be found at:

www.hmrc.gov.uk/cars/fuel_company_cars.htm

Regular Users Allowances

Allowances at regular user rates shall be paid to doctors who:

- (i) Are classified by Bradford District Care Trust as regular users and choose not, or are unable, to avail themselves of a lease car
- (ii) Are new appointees to whom Bradford District Care Trust has deemed it uneconomic, or is unable to offer a lease car
- (iii) Are required by their employing organisation to use their own car on NHS business and, in so doing, either:
 - (a) Travel an average of more than 3,500 miles a year; or
 - (b) Travel an average of at least 1,250 miles a year; and
 - (c) Necessarily use their car on an average of three days a week; or
 - (d) Spend an average of at least 50% of their time on such travel, including the duties performed during the visits.

Public Transport Rate

Where total daily mileage exceeds 120 miles per day, the total mileage including the first 120 miles will be paid at the public transport rate (total mileage below 120 miles per day will be paid at the applicable regular or standard rates)

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20 APPENDIX 4

Trust Development Authority Expense Rates for NHS Chairs and Non-executives

Mileage rates – Own private vehicle

Pence per mile	Up to	Then pence per mile
67p	3500 miles	24p

Subsistence Rates

Day Subsistence

Period of Absence	Rate payable
Lunch allowance (more than 5 hours away from base including 12.00pm – 14.00)	£5.00
Evening meal allowance (more than 10 hours away from base and return after 7pm)	£15.00

Overnight Absence

	Rate
Bed and breakfast	Receipted costs up to £100 per night Receipted costs up to £120 per night in Central London
Meal allowance	£20.00
Non-commercial arrangement per 24 hour period (e.g. staying with friends or relatives)	£25.00
Incidental Expenses per 24 hour period	£4.20

21 APPENDIX 5

SUBSISTENCE ALLOWANCES

These expenses are paid in accordance with:

- Agenda for Change Terms and Conditions for non-medical staff

And for

- Medical/Dental staff and consultants, reference will also be made to other national and local agreements or terms and conditions

Night Allowances

A night allowance may be claimed for necessary overnight absence from home. This allowance covers a period of twenty-four hours, plus any additional period not long enough to count for a day allowance.

The amount payable for each of the first 30 nights in any one place will be: actual receipted cost of bed and breakfast up to a maximum of £55.00 (except where this is exceeded for genuine business reasons and agreed by the budget holder).

(ii) Meal Allowance per 24-hour period: £20.00

Night Allowances in Non Commercial Accommodation
(Friends or relatives accommodation per 24 hour period): £25.00

After the first 30 nights' stay the allowances shall be reduced to the following rates: -

Married employees and employees with responsibilities equivalent to those of married officers.
Maximum amount payable: £35.00

Employees without equivalent responsibilities of married officers and those staying in non-commercial accommodation. Maximum amount payable: £25.00

Abnormally High Expenses

Exceptionally, an employee may necessarily incur higher expenses, which are not covered by the standard night allowance. In such cases, if approved by the budget holder, the Trust shall pay the total amount of the expenditure incurred provided that the employee produces satisfactory evidence of the amount necessarily and reasonably spent on accommodation and main meals during the period for which a night allowance is payable.

Day Allowances

Absence over 5 hours away from base, £5.00
including the lunchtime period between 1200 - 1400 hours

Evening Meal Allowance (More than 10 hours £15.00
away from base and return after 1900 hours)

For the purpose of claiming subsistence expenses "Meal Allowance" is defined as a full breakfast, lunch or evening meal, but will always exclude alcoholic beverages.

A day meal allowance is payable only when an employee necessarily spends more than would have been spent at the employee's place of work.

Incidental expenses allowance may be claimed by an employee up to £4.20 per 24 hour period (subject to tax liability).

An employee who is required to work late at night in addition to day duty may be paid an evening meal allowance of £3.25 (subject to tax liability).

22 APPENDIX 6

AIR TRAVEL – SUPPLEMENTARY INFORMATION/GUIDANCE

Class of Air Travel

All airline travel must be economy class, however in exceptional circumstances an upgrade may be permitted, for example:

- More flexible travel arrangements are absolutely necessary
- Co-operative Travel offer a pre-negotiated preferential fares, are less than an economy fare
- The airline does not offer an economy fare for the journey to be undertaken
- Economy class is not available

When comparing the total cost of using air travel to other means, consideration should also be given to additional costs such as transport to and from the departure and destination airports and any car parking charges.

Itinerary Changes and Upgrades

If itinerary changes are necessary en route, the traveller should contact Co-operative Travel. Subsequent upgrades are only permitted in exceptional circumstances.

Denied Boarding Compensation and Cancellations

It is widely known that airlines overbook flights and offer compensation such as cash allowances, free tickets etc. to travellers to switch to other departures. Travellers must NOT volunteer for denied boarding compensation when on the Trust's business. Evidence of such action will be referred to line management.

Unused/Void Airline Tickets

Any unused tickets must not be discarded as they may have a refund value. All tickets must be returned to Co-operative Travel via secure means. Please note that returned/lost tickets will not be eligible for refund.

Lost and Stolen Airline Tickets

If you discover a paper airline ticket has been lost or stolen, immediately report the loss to Co-operative Travel and the airline. All airlines charge a ticket replacement fee. In most instances this needs to be paid directly to the air ticket desk where a ticket replacement form will need to be completed. Lost electronic ticket receipts do not need to be replaced by the airline; contact Co-operative Travel to ask them to email an additional copy.

Lost/Excess Luggage

It is the airline's responsibility for recovering and compensating for lost luggage. Lost or delayed luggage must be reported to the airline that issued the traveller with the baggage receipts. A Property Irregularity Report (PIR) must be completed. It is unlikely the Trust's insurance

company would pay out without a valid PIR. The Trusts policy will provide a certain level of cover and this is detailed in the literature and card provided to all travellers. The Trust will cover the cost of excess luggage where this has been incurred directly in connection with the performance of the travellers work.

Airport Transfers

When transferring from airport to hotel and/or client office, the traveller should where available utilise complimentary airline chauffeur services. Most International hotels can provide a chauffeur service which can be arranged to meet the flight however a taxi may prove to be more cost effective. Consideration should be given to the country being visited and the most appropriate means arranged.

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23 APPENDIX 7



Private mileage in company cars

If an employee has a company car and the employer pays for any fuel used for private mileage, there will be a taxable 'car fuel benefit' on the employee. The only exception to this is where the employee fully reimburses the employer for the cost of all fuel used for private mileage.

Tax and National Insurance

Where the employer pays for fuel for private mileage in a company car:

- the employee will have a taxable car benefit and car fuel benefit, and
- the employer will have a charge to Class 1A National Insurance Contributions (NICs) on both benefits.

The car fuel benefit will apply to cars that are owned or leased by the employer. Where a car is provided using a salary sacrifice scheme, although there will not be a taxable car benefit, there will still be a car fuel benefit.

Paying for car fuel

An employer might have different ways of paying for an employee's fuel, such as:

- reimbursing the employee a fixed rate for their mileage
- reimbursing the employee for the actual cost of fuel
- providing the employee with a fuel card to pay for fuel

An employer will need to have good controls and checks in place, so that they know whether they are paying for fuel for private journeys.

Examples of private travel in NHS Trusts

The following examples of private travel illustrate some of the different circumstances that may arise for NHS Trust employees.

Example 1

A Trust manager has to attend a series of training events. These events are sometimes held at her normal place of work and sometimes at other venues. The events are taking place at the weekend and outside of her normal working hours. She drives to these training events in her company car provided by the Trust.

The journeys to and from the events held at her normal place of work are private ones. It does not matter that the events were outside of her normal working hours and that she would not have had to make the journey otherwise. The journeys to and from events held at other venues are business journeys.

If the Trust reimburses her for (or pays on her behalf) any of the fuel used to travel to the events at her normal work place, there will be a taxable fuel benefit.

If the Trust only pays for fuel to the events held away from the normal place of work, there will be no fuel benefit.

Example 2

A nurse has been relocated to another hospital. The nurse is already provided with a company car by the Trust and has been taxed on this benefit. Because of the move, the nurse's journey from home to his new work place is further than his previous journey from home to work. The Trust agrees to reimburse the nurse for the cost of the extra fuel.

The journey between his home and the new work place is still ordinary commuting. And even though the Trust pays the additional fuel expenses through the payroll and taxes them under PAYE, there is still a fuel benefit

Example 3

A maintenance worker is called back to his normal place of work outside his usual working hours because an exterior door window has been broken. He travels back to work in his company car which is leased by the Trust. He then puts in an expense claim for the fuel he used in making this extra journey because he had to pay for it out of his own pocket. If the Trust pays this claim, the maintenance worker will then have a fuel benefit charge. The fuel benefit charge will be the full charge for the year as it is not reduced just because the worker only claimed for one journey or because he only claimed a small amount.

Calculating the benefit

The amount of the car fuel benefit is based on the CO2 emissions of the car and not on the actual fuel paid for or reimbursed to the employee. This means that, even if an employer taxes fuel cost expenses through PAYE, the fuel benefit charge is still due. The only way to reduce the fuel benefit charge is for the employee to repay to the employer the cost of all the fuel provided for private mileage.

For a full year, the taxable car fuel benefit is calculated by multiplying two figures:

- A fixed sum (£21100 for 2013-14)
- The 'appropriate percentage' used for calculating the car benefit

The 'appropriate percentage' depends on the CO2 emissions of the car. You can find more information about the 'appropriate' percentage' on our website and in our booklet 480.

More information

You can find more details about home to work journeys and the taxable benefits for car and fuel in our booklets 480 and 490, which are published on our website. The following is a list of the relevant chapters of those booklets and where you can find them:

Booklet 490 *Employee Travel – a tax and NICs guide:*

Commuting and private travel - www.hmrc.gov.uk/helpsheets/490-chapter3.pdf

Booklet 480 *Expenses and benefits – a tax guide:*

When a benefit charge is incurred - www.hmrc.gov.uk/guidance/480_chapter11.pdf

Calculating the benefit charge - www.hmrc.gov.uk/guidance/480_chapter12.pdf

Fuel provided for company cars - www.hmrc.gov.uk/guidance/480_chapter13.pdf