

Business Travel and Subsistence Procedure

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

1. Guidance for use of own vehicles and how to minimise travel which promotes sustainable travel choices and travel expenses
2. Expenses and allowances as per Agenda for Change terms and conditions
3. Tax implications of claiming expenses and allowances
4. Reducing BDCFT environmental impact by minimising travel and information on the Cycle to Work scheme
5. How to arrange travel, hotel and accommodation bookings

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Contents

1	INTRODUCTION	4
1.1	Minimising Travel and using a Common-sense Approach.....	5
1.2	Manager Responsibilities.....	5
1.3	Employee Responsibilities	5
1.4	Worker Profiles	6
2	Travel Arrangements	7
2.1	Bicycles/e-Bikes.....	7
2.2	Public Transport.....	7
2.3	Taxis.....	8
2.4	Car and Car Sharing.....	8
2.5	Use of Own Vehicles	8
2.6	Journeys outside the West Yorkshire, Craven and Harrogate Boundary.....	9
3	Agenda for Change.....	10
4	Medical and Dental Staff.....	10
5	NHS Chairs and Non-Executives.....	11
6	Service Users and Carers.....	11
7	Subsistence Allowances	11
8	Lease Car Schemes	11
9	Tax Implications.....	11
10	Expenses Claims and Payments	12
10.1	Claiming Car Mileage	12
10.2	Passenger Payments – Cars and Vans.....	13
11	Trust’s Nominated Travel Booking Company – Clarity Travel Management.....	13
11.1	Booking Business Travel	13
11.2	Rail Travel	14
11.2.1	Lost/Replacement Tickets.....	14
11.3	Air Travel	14
11.4	Hotel and Accommodation Bookings.....	14
11.5	Nightly Hotel Rates.....	15

11.6	Payment of Hotel Bills	15
11.7	Staying with Family and Friends.....	15
11.8	Spouse/Partner Travel and Hospitality/Additional Nights Stay	16
12	Financial Implications	16
13	APPENDICES	17
13.1	APPENDIX A1: CAR USER APPLICATION FORM	17
13.2	APPENDIX A2: REIMBURSEMENT RATES – AGENDA FOR CHANGE STAFF – EFFECTIVE FROM 1 JULY 2014	18
13.3	APPENDIX A3: REIMBURSEMENT RATES – MEDICAL AND DENTAL STAFF 20	
13.4	APPENDIX A4: NHS IMPROVEMENT EXPENSE RATES FOR NHS CHAIRS AND NON-EXECUTIVES.....	22
13.5	APPENDIX A5: SUBSISTENCE ALLOWANCES.....	23
13.6	APPENDIX A6: PRIVATE MILEAGE IN COMPANY CARS	25
13.7	APPENDIX A7: AIR TRAVEL SUPPLEMENTARY INFORMATION/GUIDANCE 27	
13.8	APPENDIX A8: CAR USERS – FREQUENTLY ASKED QUESTIONS.....	29
13.9	APPENDIX A9: DOCUMENT PRODUCTION DETAILS	30

1 INTRODUCTION

This procedure provides instructions to staff for the booking arrangements and for expenses in connection with travel regarding Trust business. It also supports our Green Travel Plan 2021 – 2025 which aims to minimise our environmental impact from travel.

An employee should agree with their 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. Employees should be encouraged to amend their travel habits for Just One Day and explore other sustainable travel choices such as working from home where business and service needs allow, invest in cycle infrastructure, and educate themselves on electric vehicle options.

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

This procedure draws on the NHS Agenda for Change Terms and Conditions handbook and relevant terms and conditions for Medical & Dental staff and 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 and requirements set by NHS England, 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 such as Microsoft Teams.

Further information on the Trust's Green Plan can be found at: [Sustainability - Home \(sharepoint.com\)](https://sharepoint.com)

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 themselves.

1.1 Minimising Travel and using a Common-sense Approach

Employees and managers are expected to consider whether travel is essential to the work being carried out and to think about alternatives which have a reduced environmental impact, e.g., the use of electronic communication to enable a virtual meeting instead of attending meetings.

Regular discussions should take place between employees and their managers to ensure all options are being considered. All employees have a responsibility to contribute to tackling climate change.

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. Please note car sharing is not encouraged during COVID-19 restrictions (please see [Section 2.4](#)).

Employees and 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. Microsoft Teams or teleconferencing?

1.2 Manager Responsibilities

Managers are expected to look at their employees' role and pattern of work to make sure that the most effective working practice is used and that work is allocated in a way that makes business sense.

Where business expenses are incurred, managers are responsible for checking the values and details of claims prior to authorising them. Failure to check claims could lead to an investigation taking place which could ultimately result in disciplinary action.




1.3 Employee Responsibilities

Employees are responsible for ensuring that travel is essential and that there is no alternative. Where business expenses have been incurred, all claim details must be correct. Failure to record mileage details accurately and complete claims properly could lead to an investigation taking place which could ultimately result in disciplinary action.

1.4 Worker Profiles

Every role within the Trust is assigned to a 'Worker Profile' which identifies typically where an employee is able to carry out their duties most of the time. Staff will be expected to support service delivery needs where required.

There are three types of Worker Profiles which are defined as:

SITE WORKER	
	<p>Site workers have a job role that requires them to work day-to-day at a Trust site.</p> <p>For example: A Housekeepers place of work may be ward based at Lynfield Mount Hospital, they have to attend site to carry out their role.</p>
HOME WORKER	
	<p>Home workers have a job role that requires them to work from home for most of the time.</p> <p>For example: A Finance Officer can carry out their role using a computer and softphone and can work from home.</p>
MOBILE WORKER	
	<p>Mobile workers have a job role that requires them to mix their place of work.</p> <p>For example: A community nurse may have a requirement to visit a Trust site or work in the community to deliver their service, and work from home when they can.</p>

1. **Site Workers** will have a Trust site which will be their place of work. If site workers are required to make any essential business journeys, they will be eligible to claim mileage from their contracted place of work.
2. **Home workers** will not be able to claim mileage for journeys between their residence and their normal place of work where this is classed as 'normal commuting'. They can claim for any mileage in excess of a normal commute. The term 'normal commute' means travelling to an identified Trust workplace (i.e. where duties or activities need to be carried out but cannot be done from home, or for collaboration / team working purposes such as team meetings where these are not done remotely, etc). The identified Trust workplace would be set out in the contract of employment.
3. **Mobile workers** are required to mix their place of work as they may be at a Trust site, in the community or from home. Mobile workers will be able to claim for any business mileage in excess of their normal commute to work. The term 'normal commute' means any travel between home and an identified Trust workplace (i.e. a Trust site where staff would undertake activities which are not possible from home or for collaboration / team working purposes such as team meetings where these are not done remotely, etc). The identified Trust workplace would be set out in the contract of employment.

Worker Profile	Eligible to claim travel expenses when commuting to a normal place of work*	Eligible to claim travel expenses for journeys further than a normal commute to a place of work*
Site Worker	✘	✔
Home Worker	✘	✔
Mobile worker	✘	✔

* The term 'normal commute' means any travel between home and an identified Trust workplace (i.e. a Trust site where staff would undertake activities which are not possible from home or for collaboration / team working purposes such as team meetings where these are not done remotely, etc). The identified Trust workplace would be set out in the contract of employment.

Please see [Section 10.1](#) for further information on claiming car mileage.

2 TRAVEL ARRANGEMENTS

Where travel is absolutely necessary, employees need to consider the most viable option for travel. Some types of journeys are subject to different rules for claiming travelling allowances. These are set out as follows:

2.1 Bicycles/e-Bikes

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. Full details of the scheme can be found on SharePoint at [The UK's Most Popular Cycle to Work Benefit - Cyclescheme](#)

Journeys of up to five miles are ideally suited to cycling, which is much quicker than walking and often quicker than car use over short distances. There can be health and environmental benefits of active travel as well as a business benefit in terms of both time and money saved on travel to meetings and site visits.

When using your personal bicycle/e-Bike for business use, you are able to claim business mileage and the rate of reimbursement is provided in [APPENDIX A2 REIMBURSEMENT RATES – AGENDA FOR CHANGE STAFF](#).

2.2 Public Transport

Public transport should be used where possible. 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 Clarity Travel Management. London

underground tickets can be booked as part of a rail ticket booking with Clarity Travel Management.

Costs must be evidenced by retaining a receipt and can be reclaimed via the Trust electronic expenses system.

2.3 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 the Trust electronic expenses system.

2.4 Car and Car Sharing

During the COVID-19 pandemic, employees should **not** share a vehicle when travelling unless necessary. Further information on safer travel during the pandemic can be found [here](#).

In normal circumstances, employees should share a vehicle when travelling to the same destination (wherever possible) if public transport is not appropriate. HMRC rates allow for an additional tax-free allowance per passenger per business mile for carrying other employees in a car or van on journeys which are also work journeys or them.

2.5 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 A1](#) (also available on the Payroll SharePoint page).

It is the responsibility of managers and supervisors to submit this form 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. Entonox 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.

2.6 Journeys outside the West Yorkshire, Craven and Harrogate Boundary

Journeys made outside the West Yorkshire, Craven and Harrogate boundary will be paid at the public transport rate (regardless of whether car or public transport is used) except when the payment of car mileage is authorised in advance by the General Manager or Deputy Director.



In determining whether to agree and authorise payment of car mileage for a journey by car outside the West Yorkshire, Craven and Harrogate boundary prior to the journey being done, the following points should be considered:

- Is it necessary for the employee(s) to make the journey or could the purpose for the journey be met by participating in a virtual meeting instead of a face-to-face meeting, for example, by using MS Teams?
- Where the meeting cannot take place virtually due valid reasons then the following should all be considered in determining the most appropriate method of transport to be used:
 - Is the employee's working day likely to be significantly extended to an unacceptable degree if public transport is used?
 - Are there reasonable connections for journeys made by public transport?
 - Is equipment etc to be carried by the officer – would this make a journey by public transport inconvenient?
 - Are several employees making the same journey – is it cheaper for them to travel in the same car or to travel by public transport?
 - The nature of the journey makes the use of public transport impractical (including the location of the work to be done or the amount of travelling to be undertaken).

3 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 A2](#).

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](#), Sections 17 and 18 and 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”

4 MEDICAL AND DENTAL STAFF

[Appendix A3](#) 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 the Trust Electronic expenses system.

5 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 A4](#) outlines the reimbursement rates.

Further detailed guidance can be found in the Non-executive Information Sheet available from the NHS Improvement.

6 SERVICE USERS AND CARERS

Expense rates for service users and carers can be found in the Reimbursement of Service User/Carer policy, this is managed and administered through the Patient Experience Team.

7 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 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 A5](#).

Subsistence claims must be made via the Trust electronic expenses system.

8 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](#).

9 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

£24,600 (scale charge 2021-2022) x % based on CO2 emissions of vehicle.

£24,600 x 20% = £4,920 (cash value of fuel benefit charge)
Actual cost to you = £4,920 x tax due at 20% = £984.00

= £4,920 x tax due at 40% = £1,968.00

Guidance from HMRC can be found at [Appendix A6](#).

10 EXPENSES CLAIMS AND 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

10.1 Claiming Car Mileage

The following arrangements apply for claiming car mileage. You may also wish to refer to the Homeworking Policy and the Smarter Working Procedure, and FAQ's (Appendix 8).

1. All mileage claims for expenses are to be submitted within one month of the date the expense(s) was incurred. Employees are responsible for ensuring that all details of their claim are correct. Failure to record mileage details accurately and complete claims properly could lead to an investigation taking place which could ultimately result in disciplinary action.
2. Claims should be based on the most practical route possible.
3. Mileage claims will not be paid for journeys between an employee's residence and their normal place of work where this is classed as normal commuting. The term 'normal commute' means any travel between home and an identified Trust workplace (i.e. a Trust site where staff would undertake activities which are not possible from home or for collaboration / team working purposes such as team meetings where these are not done remotely, etc). The identified Trust workplace would be set out in the contract of employment.
4. If you are a home worker on a regular basis but need to make a single journey into the office for service need or a meeting you will be **not** able to claim the mileage for this journey. Employees are expected to minimise the requirement for travel and should only commute to their normal place of work for essential purposes.
5. Employees can claim mileage expenses for any journeys which would be more than their normal commute to work. If an employee travels direct to a different Trust site rather than to their normal workplace, the employee may be entitled to claim car mileage to that site; this only applies if the site is further from the employees' home than the normal base for the additional number miles travelled. Journeys from this

site and any subsequent points of call, may also be claimed but again mileage will only be paid when total journeys for that day exceed the normal home to base number of miles.

For example: an employee's normal commute to their workplace/base is 10 miles each way totalling 20 miles a day. If they were to travel to a different site which was 15 miles from their home totalling 30 miles return trip, they could claim the 10 excess miles. If they did any further subsequent journeys throughout their day in excess of their normal commute, they could also claim for those miles too.

6. Journeys made outside the West Yorkshire, Craven and Harrogate boundary should be made by public transport unless specific prior approval is given by the General Manager/Deputy Director for the employee to use their car and to claim car mileage. Reasons for approving the claiming of car mileage can include for example the time of the start of the meeting, location of meeting and whether passengers and/or equipment are carried etc. Journeys related to approved training courses etc should always be reimbursed at public transport rates unless prior approval to claim car mileage is given by the General Manager/Deputy Director.
7. Car mileage may be claimed in the event an employee is requested to work outside their normal working hours.
8. Employees should share a vehicle when travelling to the same destination (wherever possible) if public transport is not appropriate. Car sharing is not advised during COVID-19 restrictions. Please see [Section 2.4](#).

10.2 Passenger Payments – Cars and Vans

HMRC rates allow for an additional tax free allowance per passenger per business mile for carrying other employees in a car or van on journeys which are also work journeys or them.

Passengers who are not an employee of the Trust may not be claimed for under this allowance.

11 TRUST'S NOMINATED TRAVEL BOOKING COMPANY – CLARITY TRAVEL MANAGEMENT

11.1 Booking Business Travel

The Trust's appointed Business Travel & Accommodation supplier is Clarity Travel Management Limited. Clarity Travel Management 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 Clarity Travel Management on telephone number 0333 014 6082

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

11.2 Rail Travel

All rail travel for Trust business will be made at Standard Class, and must be booked through Clarity Travel Management. 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.

11.2.1 Lost/Replacement Tickets

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

11.3 Air Travel

All air travel should be at economy class and should be booked through Clarity Travel Management.

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 A7](#).

11.4 Hotel and Accommodation Bookings

If hotel accommodation is required for a business journey, this should be booked through Clarity Travel Management.

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 Clarity Travel Management. 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).

11.5 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.

11.6 Payment of Hotel Bills

The cost for the room (& meals if included) will be paid for directly by Clarity Travel Management.

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.

11.7 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.

11.8 Spouse/Partner Travel and 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.


12 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.

13 APPENDICES

13.1 APPENDIX A1: CAR USER APPLICATION FORM

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

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.

13.2 APPENDIX A2: REIMBURSEMENT RATES – AGENDA FOR CHANGE STAFF – EFFECTIVE FROM 1 JULY 2014

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)	56p per mile	20p per mile	
Motor Cycle			28p per mile
Pedal Cycle			20p per mile
Passenger Allowance			5p per mile
Reserve Rate *			28p 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)

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.

13.3 APPENDIX A3: REIMBURSEMENT RATES – MEDICAL AND 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 Foundation 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 Foundation 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)

13.4 APPENDIX A4: NHS IMPROVEMENT EXPENSE RATES FOR NHS CHAIRS AND NON-EXECUTIVES

Mileage rates – Own private vehicle

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)	56p per mile	20p per mile	
Motor Cycle			28p per mile
Pedal Car			20p per mile
Passenger Allowance			5p per mile
Reserve Rate *			28p per mile
Carrying heavy or bulky equipment			3p per mile

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

13.5 APPENDIX A5: 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).

13.6 APPENDIX A6: PRIVATE MILEAGE IN COMPANY CARS



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 (£24,600 for 2021-22)
- 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

13.7 APPENDIX A7: 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
- Clarity Travel Management 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 Clarity Travel Management. 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 Clarity Travel Management 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 Clarity Travel Management 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 Clarity Travel Management 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.

13.8 APPENDIX A8: CAR USERS – FREQUENTLY ASKED QUESTIONS

Question	Response
1. If I submit a car user application, does that mean that I will always be an approved car user?	Car user status, travel, mileage and fuel allowances will be reviewed on a regular basis.
2. If I am an approved car user does that mean I am required to have my car available every day?	Approved car users may use their car for business mileage in line with the criteria set out in the procedure. You are not required to provide a car for work purposes at all times and should only travel when absolutely necessary.
3. Can I claim mileage if I am site worker?	For any essential travelling your do outside of your normal commute to your contractually place of work may be claimed.
4. Can I claim mileage if I am a mobile worker?	For any essential travelling your do outside of your normal commute to your contractually place of work may be claimed.
4. Can I claim mileage if I am a home worker?	Yes if your contract of employment states your place of work is your home.
5. How does car mileage help to tackle the climate emergency?	<p>At BDCT we are committed to tackling the climate emergency and allemployees have a responsibility in this.</p> <p>The principle is don't travel unless it is absolutely essential, reduce car usage wherever possible and consider the many alternatives which are available – virtual meetings, walking, cycling, public transport.</p>

13.9 APPENDIX A9: DOCUMENT PRODUCTION DETAILS

Procedural Document Title:	Business Travel and Subsistence Procedure
Approved by:	Head of Human Resources
Date Approved:	6 October 2021
Ratified by:	Deputy Director of HR & OD
Date Ratified:	6 October 2021
Date Issued:	8 October 2021
Review Date:	6 October 2024
Frequency of Review:	The policy of the Trust is that Procedural Documents should as a minimum be reviewed every 3 years. In the interim period this can be done sooner.
Copies available from:	SharePoint Pages
Where previous copy archived: (if applicable)	I; Drive

Version Control	Publication of Document
1	Updated 'Section 1 – Introduction' with a focus on minimising travel and promoting travel choices to support the Trust's Green Travel plan and not just to focus on reducing / minimising expenses.
2	Added 'Section 1.4 Worker Profiles' to provide an explanation on each of the Worker Profiles and impact on mileage claims.
3	Updated 'Section 2.4 Car Sharing' with COVID-19 restrictions
4	Included 'Section 2.6 Journeys outside of the West Yorkshire, Craven and Harrogate boundary' with guidance and a map
5	Updated 'Section 9 Tax Implications' with the 2021/22 Fuel Benefit Charge
6	Updated Section 10.1 Claiming Car Mileage which guidance for who is eligible to claim mileage in particular for those who undertake the majority of their work from home.