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## TRAVEL AND SUBSISTENCE POLICY

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Purpose of Agreement	This policy provides managers and staff with information and guidance on claiming travel and subsistence within the Trust.
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### Amendments Summary:

Amend No	Issued	Page	Subject	Action Date
1	01/09/13		Policy rewrite	01/09/13
2	01/01/14	27	New appendix	01/01/14
3	01/09/18	various	Title of HR changed to PS(HR) Summary inserted Scope wording amended Review wording amended Position of passengers and Bicycles amended in policy Clarification inserted about reclaiming parking permits Forms removed and links to the intranet inserted. All references to m Mileage rates updated	14/08/18
Version 5	April 2022	19	Appendix C – added caveat statement regarding mileage amounts (£)	April 2022 via chair's action
Version 7	25/05/2022	3,7,19	To reflect the temporary increase to mileage claims	
Version 8	August 2022	11, 13, 14	Following audit requirements included section 3.3.6 and one additional point around fraud in both manager and employee responsibilities.	Approved via chair's action

### Review Log:

Version Number	Review Date	Lead Name	Ratification Process	Notes
1	01/09/13	Lyn Bicknell	JCC, PSG	Policy Re-write
2	01/01/14	Lyn Bicknell	JCC, PSG	Amendment to Appendix G
3	01/09/18	Lyn Bicknell	JCC, PSG	Policy re-write no manual claims
4	25/10/2021	Gemma Gray	Chair's action – approved expiry extension to March 2022	No changes made to policy, this remains safe and there are no risks to the Trust in extending
5	April 2022	Penny Smee	Chair's action – approve expiry extension to June 2022 and addition of sentence to Appendix C	No risk in extending, one minor addition added (see above table)

6	May 2022	Gemma Bulloch	Chair's action – approve expiry extension to July 2022 to ensure policy is in date during planned submission to future PSG / CEG	No changes made to the policy, content remains current
7	May 2022	Gemma Bulloch	Policy Steering Group, Clinical Executive Group	Standard 3 year review, with minimal changes – added details of the temporary increase to the mileage claims for private cars, updated EIA template, no further changes
8	August 2022	Gemma Bulloch	Chair's action – approved amendments made to policy	Changed detailed above

## SUMMARY OF POLICY

This document outlines the Trust position on claiming travel and subsistence expenses via the employee on line system which will ensure equality in treatment and consistency of application across the Trust.

It outlines how expenses will be calculated and where employees must apply for tickets via the Procurement team, namely for train, taxi and air fares (Paragraphs 3.2.11.2, 3.2.12.2, and 3.2.13.2).

In accordance with recent legislative cases it outlines the roles and responsibilities of managers and gives details of mandatory management checks which must be undertaken on an annual basis in order to protect themselves and the Trust (Paragraph 4.2).

It explains responsibilities of employees in relation to any claims they may make at paragraphs 4.1, 3.2.9, and 3.2.8.3.

Details have been given on what subsistence allowances can be claimed and when at paragraph 3.3 and again it has been made clear to employees that hotels must be booked via the Procurement team.

A new section has been added explaining the current process for recovering or paying underpayments and overpayments at paragraph 3.6

Changes to the policy effective from 1<sup>st</sup> April 2022, have been made to reflect the temporary increase to mileage claims in-light of the increased cost of living.

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## TRAVEL AND SUBSISTANCE POLICY

### 1. INTRODUCTION & PURPOSE

- 1.1 This policy relates to travel on Trust business, whether by the use of private vehicles, bicycles, motorcycles, lease cars, taxi or public transport.
- 1.2 Any employee who is carrying out business journeys when they are not appropriately covered by insurance or legally entitled to drive the vehicle is breaking the law. In the event of an accident they may find that their insurers may not be liable and that they themselves would face personal liability. Employees may also find themselves subject to disciplinary procedures. In addition to this, the Trust itself could be subject to vicarious liability because the employee could be seen as an agent of the Trust engaged in Trust business.
- 1.3 This document is intended to be used by both staff and managers to show the correct procedures for claiming business travel. It must be read in conjunction with the National Terms and Conditions of Service which can be viewed at <http://www.nhsemployers.org/your-workforce/pay-and-reward/agenda-for-change/nhs-terms-and-conditions-of-service-handbook>

### 2. SCOPE & DEFINITIONS

- 2.1 This policy applies to all bank, locum, permanent and fixed term contract employees (including apprentices) who hold a contract of employment or engagement with the Trust, and secondees (including students), volunteers (including Associate Hospital Managers), Non-Executive Directors, governors and those undertaking research working within Solent NHS Trust, in line with Solent NHS Trust's Equality, Diversity and Human Rights Policy.
- 2.2 For the purposes of this policy the following definitions apply:

**Motor insurance policy** – The written documents of a contract for insurance between the insurance company and the insured. This should be in the form of an insurance certificate and not a schedule or proposal.

**Private vehicle** – A vehicle not owned or leased by the Trust.

**Roadworthy vehicles** – A vehicle fit to be driven on the open road

**Ministry of Transport (MOT) certificate** – This is a certificate required by all vehicles aged three years plus (one year for a taxi or similar types of vehicles)

**Business use insurance** – This is a clause within the motor insurance policy which enables the employee to use their vehicle for business purposes. Without this clause an employee is not insured to use their vehicle for work purposes and will not be able to claim any expenses for it.

**Full valid driving licence** – This is a licence which enables the employee to drive unaccompanied. Photo licences are required to be renewed every ten years, whereas

heavy goods vehicles must be renewed every three years. Non photo licences are renewable at age 70.

**Commuting** – This is the travel distance between an employee’s home and their principal base.

**HMRC** – HM Revenue and Customs (Tax office)

**PS (HR) team** – People Services (Human Resource) Team.

### **3. PROCESS/REQUIREMENTS**

#### **3.1 AUTHORISATION OF TRAVEL**

3.1.1 Managers are responsible for the authorisation of travel within their area of responsibility. Where travel is a normal requirement of the role, then prior authorisation of individual journeys would be inappropriate and managers should make more general arrangements for this.

3.1.2 Where travel is not a normal requirement of the role, staff should seek prior authorisation for the proposed journey, the means of travel etc.

3.1.3 In all cases the employee on line system will automatically calculate the most economical route for mileage, exceptions to this calculation should be rare, although traffic diversions should be taken into account.

3.1.4 Managers must ensure that employees only drive their vehicle for work purposes if they hold a full driving licence which enables them to drive within the UK, a valid motor insurance policy which covers business use, a roadworthy vehicle, and a valid MOT certificate. They must undertake random but at least an annual check on all documentation for example at the next management supervision.

3.1.5 All expenses must be submitted via the employee on-line.

3.1.6 Receipts must be scanned and attached to the employee on-line system at the time the claim is submitted. The system retains these receipts for six years after the tax year in which the claim was made.

3.1.7 It must not be assumed that travel by private vehicle is the most cost effective method of travel. For long journeys a cost analysis should always be conducted which includes the cost of public transport, car sharing, car hire and even air travel if appropriate.

#### **3.2 MODES OF AND REASONS FOR TRAVEL**

3.2.1 This section notes the principles that should apply in selecting a mode of and reason for travel and the specific requirements around each particular mode. The rates of mileage are included at Appendix C.

### 3.2.2 Passengers

3.2.2.1 Where two or more employees attend the same meeting/function, they should liaise with each other, and where appropriate, arrange to travel together. Lease car holders who are not able to claim passenger allowances should use their vehicles in preference to other users.

### 3.2.3 Private vehicle

3.2.3.1 The Trust wishes to ensure that employees who have to use their own vehicles for their duties only do so in a lawful and safe way. By undertaking the checks required in this policy, Managers are taking all reasonable steps to ensure the vehicles are lawful and safe for staff to use.

3.2.3.2 Business journeys are journeys to any location carried out on employer's business other than journeys to and from the employee's main base or place of work and their home. Examples of how mileage is calculated are enclosed at Appendix B.

3.2.3.3 This policy applies equally to the use of the employee's own private vehicle and/or any other privately owned vehicle employees are legally entitled to drive - such as a family vehicle which an employee may choose to use for Trust business and has registered with the PS (HR) team using the form on the attached link  
<http://intranet.solent.nhs.uk/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/MileageandVehicles/layouts/15/WopiFrame.aspx?sourcedoc=/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/MileageandVehicles/TeamDocument/Vehicle%20Registration%20Details.doc&action=default>

3.2.3.4 For the purposes of this policy the vehicles named in paragraph 3.2.3.3 will be referred to as "private vehicle".

3.2.3.5 If an employee permanently changes their base, any mileage should be claimed in accordance with paragraph 3.2.7. Please note the HMRC determine that a temporary change of base is also taxable, if the employee is likely to be travelling to that base over twenty four months, and they spend 40% of their working time at that location, see paragraph 3.2.6

3.2.3.6 If an employee travels more than 3,500 miles in a year (July to June) the ESR system will automatically reduce the rate of mileage to the lower mileage rate for the remainder to that year.

3.2.3.7 In light of the increased cost of living the trust has temporarily increased the mileage rates for mileage carried out in private vehicles. This increase is a local agreement which pays above the AfC rate. The Trust may amend these rates at any point.

### 3.2.4 Lease car

3.2.4.1 Lease car holders are currently paid at 14p per mile (01/07/14). *Please note under no circumstances, even as a result of a change of base can a lease car holder claim home to base mileage.* If they do then the HMRC may determine that a car benefit charge is due

which could be up to £20k per annum. In cases of doubt please check with the HMRC directly.

3.2.4.2 If an employee has claimed over 5000 business miles in the preceding tax year, but has not taken up the option of a lease car, then mileage will only be paid at the reserve rate for the next tax year.

3.2.4.3 Please note the lease car company undertakes all mandatory checks on their vehicles and drivers on an annual basis.

### 3.2.5 Bicycle

3.2.5.1 Cycling on Trust business along with walking is authorised and encouraged where this mode of transport is the most economical after considering the urgency, nature, safety, cost and duration of the journey or where the journey by other means is impractical.

3.2.5.2 Staff claiming cycle business mileage will be reimbursed at 20p per mile as at 1st July 2013. Once the bicycle is registered with the PS (HR) team (see link below), all claims must be made via the employee on line system.

[http://intranet.solent.nhs.uk/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/MileageandVehicles/\\_layouts/15/WopiFrame.aspx?sourcedoc=/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/MileageandVehicles/TeamDocument/Vehicle%20Registration%20Details.doc&action=default](http://intranet.solent.nhs.uk/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/MileageandVehicles/_layouts/15/WopiFrame.aspx?sourcedoc=/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/MileageandVehicles/TeamDocument/Vehicle%20Registration%20Details.doc&action=default)

3.2.5.3 Any employee who travels by bicycle for work purposes is required to wear a helmet and any other necessary protective equipment. The bicycle must be roadworthy and the employee must hold relevant insurance.

### 3.2.6 Temporary Change of base

3.2.6.1 Where an employee travels to a different base albeit on a temporary basis, if the travel is likely to continue for 24 months or more, and 40% of their working time is spent at that base, the mileage claimed for travel to that base will be taxable in accordance with the HMRC requirements.

3.2.6.2 It is therefore possible for an employee to have two work places for tax purposes but only one for Trust purposes. In these circumstances the reserve rate of mileage will be claimed for the temporary base, all that mileage will be taxable.

3.2.6.3 The same rules apply if an employee travels to a temporary base by public transport. If the travel to a temporary base is likely to continue for 24 months or more and 40% of their working time is spent at that base any fares paid will be taxable.

### 3.2.7 Permanent change of base

3.2.7.1 If an employee has changed their base at the request of their manager during, or as a result of an organisational change, they will be able to claim excess mileage in accordance with the National Terms and Conditions of Service and Organisational Change policy.

3.2.7.2 The manager will calculate the excess miles using the forms available on the PS(HR) toolkit on the intranet using the link



<http://intranet.solent.nhs.uk/TeamCentre/PeopleServices/peopleservicestoolkit/Employee lifecycle/MileageandVehicles/Pages/Home.aspx> and notify the employee of the amount of and period that excess miles can be claimed for.

- 3.2.7.3 The excess miles are calculated by calculating the new home to office mileage and deducting the old home to office mileage using the AA route master, which can be found at [www.theaa.com](http://www.theaa.com)
- 3.2.7.4 If the employee changes their home during the currency of the excess miles, the mileage will be recalculated using their new home to new base, less their new home to old base, and they will be entitled to either:
- The same amount if they have moved further away from their old base
  - A lower figure if they have moved closer to their old base.
- 3.2.7.5 All claims for mileage as a result of an organisational change are paid at taxable reserve rate in accordance with the HMRC requirements. For lease car holders please see paragraph 3.2.4.1.
- 3.2.7.6 If the employee wishes to travel by public transport the additional costs over and above their old home to office fares will be reimbursed on production of receipts, but the payment will be taxable.
- 3.2.8 Parking charges
- 3.2.8.1 Employees are able to claim for reasonable parking charges with the exception of those car parking charges listed in paragraph 3.2.8.3 incurred whilst on business travel, but itemised receipts must be produced. No parking charges can be claimed due to a permanent base, or as a result of a permanent change of base.
- 3.2.8.2 The time of the parking charges should roughly correspond to the length of the meeting or visit but should not be for an extended length of time over this period. If employees choose to pay for a longer period than is required for business purposes they can only claim the proportion of the charge that relates to business.
- 3.2.8.3 If an employee is allocated and is being charged for a Solent parking permit for their base site, under no circumstances can this charge be re-claimed via the employee on line system. If this permit enables them to park at other sites without charge, then no parking charges can be claimed for those sites.
- 3.2.9 Driving Offences, Accidents and Fines
- 3.2.9.1 Any offences, accidents or fines that occur whilst an employee is travelling for business purposes, are the responsibility of the employee. The Trust will not reimburse these charges under any circumstances.
- 3.2.10 Toll charges
- 3.2.10.1 Toll charges necessarily incurred whilst on Trust business can be claimed for re-imburement as long as there is not a more cost efficient route which does not involve these charges.

### 3.2.11 Taxi fares

#### 3.2.11.1 Taxis may be used when:

- Public transport is impractical for the journey, taking into account the options available and the safety/urgency of the journey, or
- Several staff are travelling together and a taxi fare is more economical than other forms of transport.

3.2.11.2 Use of taxis must always be authorised in advance by the manager, and for the local area must be booked via the Procurement team using the application available on the intranet. For Taxi's in other areas where cash is paid, receipts must be obtained and will be reimbursed.

3.2.11.3 Please note if a taxi is provided from the employee's home to their place of work when other forms of transport are not available, the employee will be expected to pay for the taxi costs and no reimbursement will be provided. If in an exceptional circumstance it was agreed that reimbursement was appropriate, the cost would be authorised by an Operational Director. The cost would be subject to tax, unless the employee was disabled and this was confirmed by the Occupational Health Department.

### 3.2.12 Bus, Rail or Ferry

3.2.12.1 If travel by public transport is the most economical, when considering the urgency, nature, safety, cost and duration of the journey, or where a journey by other means is impractical, fares will be reimbursed.

3.2.12.2 Staff required to travel on Trust business should ensure that a booking is made at the earliest opportunity to obtain the best rates. Staff must book train tickets via following <http://intranet.solent.nhs.uk/TeamCentre/Procurement/Traveldocs/Pages/Home.aspx> In all cases at least five days' notice is required.

3.2.12.3 All rail travel will be in standard class.

### 3.2.13 Air travel

3.2.13.1 When comparing travel by air against other means, consideration should be given to additional costs such as transport to and from the point of departure/arrival, and any car parking charges.

3.2.13.2 Where authorised, all air travel should be via economy class unless the airline does not offer an economy fare for the journey to be undertaken. Again all applications must be made via the procurement team.

### 3.2.14 Carriage of Equipment

3.2.14.1 On some occasions employees agree to carry equipment in their vehicle for one reason or another. In these circumstances special rules apply as their insurance may be made void if for example an accident occurs due to an unrestrained piece of equipment (See Management of Medical Devices (Equipment) Policy). Before any equipment is carried the employee must provide written confirmation from their insurance company that they are covered for this activity. When equipment is being delivered to patients homes it will in all

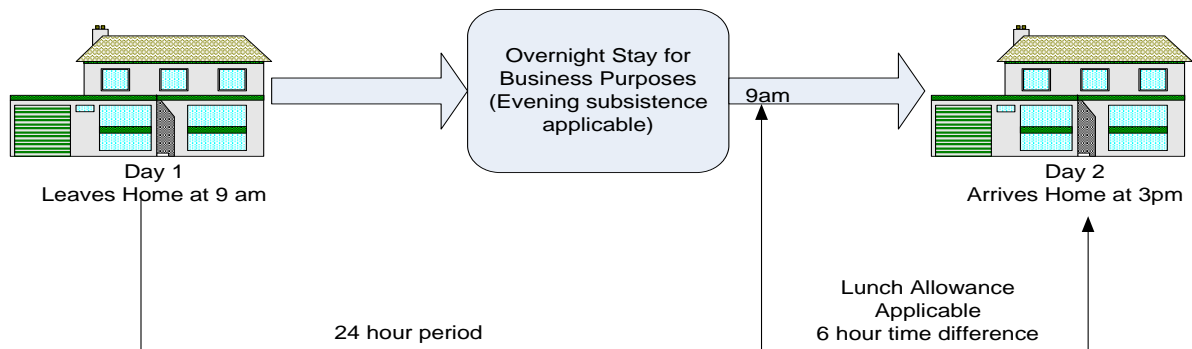
probability necessitate the employee holding a level of insurance which does incur an extra charge. Where additional costs are incurred, the Trust will not be liable for the charge. In these circumstances the employee should make enquiries of HM Revenue and Customs to establish if tax relief can be obtained.

### 3.3 SUBSISTENCE AND ACCOMMODATION

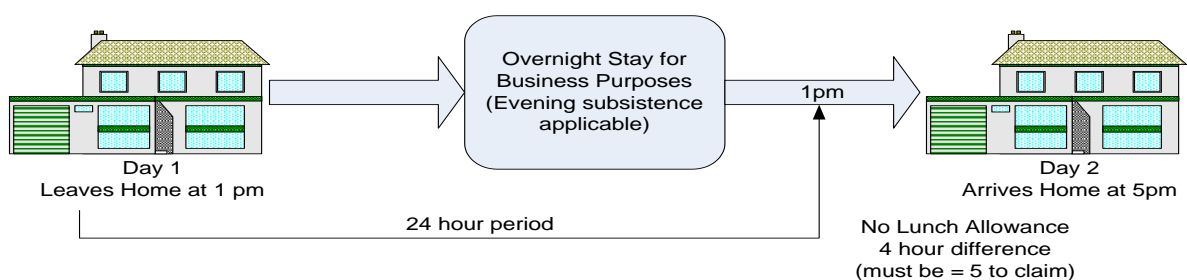
3.3.1 Subsistence will be paid in accordance with the National Terms and Conditions. The rates are shown at Appendix D. Reimbursement will be restricted to actual expenditure and is subject to the conditions as stipulated. Receipts must be attached to any claim.

3.3.2 The following day meal allowances will be paid if claimed;

- Lunch Allowance: can be claimed when an employee is away from base for over 5 hours which includes the lunchtime period 12noon to 2pm. It can be claimed for example, where it would be impossible to take your own lunch (e.g. when returning from an overnight stay if 5 hours away from base if the person had left the morning of the day before). Illustrated Example:



3.3.3 However in the following example lunch allowance would not be permitted; Staff member leaves at lunchtime (1pm) for an overnight stay and returns the following evening (5pm). (The staff member would not have been 5 hours away from base on return within the 24 hour period).



3.3.4 The same above principle applies for an Evening Meal Allowance of one payment per 24 hour period, where the person is more than ten hours away from base and returns after 7pm.

3.3.5 Staff requiring hotel accommodation should ensure they obtain authorisation for the cost from their budget manager and make a request to the Procurement team using the appropriate form on the intranet. The booking should be made as early as possible to obtain the best rates.

3.3.6 In response to the current financial crisis, it may be in exceptional circumstance required to process expenses such as subsistence through a 'salary advance' such as a CHAPs. When

approving CHAPS payments, records of the receipts should be provided and saved. These expenses should then be processed in the normal way, with a recovery of the 'salary advance' to pay for the expenses to be made at the next pay day.

### **3.4 INSURANCE**

- 3.4.1 As has already been noted in this document all vehicles used for business purposes must hold relevant level of business insurance. If an employee has to pay an additional charge for this they should contact the HMRC to establish if they are eligible for tax relief on this charge. Under no circumstances will the Trust be liable for the charge.
- 3.4.2 If an employee travels abroad they will be expected to hold appropriate travel insurance to cover unexpected delays or cancellation, medical expenses, and damage to or loss of property. Employees will be expected to produce this insurance to their manager prior to any business trip.
- 3.4.3 If an employee is travelling within Europe, staff must ensure that they hold a valid European Health Insurance Card (EHIC) prior to travel.
- 3.4.4 Any travel insurance purchased as a result of business travel outside of the UK will be subject to tax relief, as long as it does not cover employees for personal travel.

### **3.5 TRAVEL OUTSIDE OF THE UK**

- 3.5.1 If travelling outside of the UK for business purposes the employee must have a valid passport for the duration of their trip.
- 3.5.2 They will be able to obtain tax relief on any travel outside of the UK, as long as the travel is wholly and exclusively due to work. If the employee plans to link the business trip with personal reasons, for example adding a few days holiday to the trip any travel costs will be taxable.

### **3.6 OVERPAYMENTS AND UNDERPAYMENTS**

- 3.6.1 Whilst under and overpayments are rare, employee's should be aware if an overpayment of expenses is identified it will be recovered at the end of the month where it was identified. Where this is not possible due to the amount which needs to be recovered the Trust overpayment policy will be followed.
- 3.6.2 If an underpayment of expenses is identified by the payroll cut-off date due to an error on the claim submitted any arrears will be paid at the end of month that the revised details are sent to the payroll team. Salary advances will not be considered for underpayments of expenses.

## **4. ROLES & RESPONSIBILITIES**

4.1 Employees have a responsibility to:

- Ensure their vehicle insurance meets the requirements for their duties as outlined in their job description

- Produce a copy of their MOT, Insurance Documents and evidence that they can use their vehicle for business use at the next management supervision following any renewal
- Make all claims for travel and subsistence on a monthly basis in line with best practice and in exceptional circumstances within three months of the miles being travelled
- Ensure that vehicles are safe for passengers, general road users, and themselves, and that they are legally entitled to drive the vehicle
- Any changes in staff eligibility to use their vehicle (including bicycles), change in vehicle, along with their ability to drive must be reported to their line manager immediately. Staff must present all revised documentation. A form to be completed when the vehicle has changed is included at appendix A. This must be sent to the PS (HR) team at Trust Headquarters Highpoint Venue, Bursledon Road, Southampton or emailed to [HRRecruitment@solent.nhs.uk](mailto:HRRecruitment@solent.nhs.uk)
- Where a member of staff ceases to have either: appropriate insurance cover, valid driving licence, or valid MOT certificate they must immediately cease to undertake Trust business travel when using their own vehicle and notify their manager
- Where operating more than one separate private vehicle for use on Trust Business staff must ensure to claim mileage separately for each vehicle
- When using other vehicles, e.g. supplied by a garage or insurance company if their own car is not available, staff must inform their manager and ensure that their insurance policy still covers business travel
- Sign a declaration each time that they make a claim for mileage expenses, that they are legally able to drive, they hold relevant insurance, a Ministry of transport certificate where necessary and that their vehicle is safe to drive
- Only claim for travel and subsistence in line with the Trust policy any concerns around claims will be reported to the Trusts Local Counter Fraud Specialist for investigation in line with the Trusts Local Fraud, Bribery and Corruption Policy.

#### 4.2 Managers have a responsibility to:

- make staff aware of this policy, how to use the employee on line systems, and their responsibilities within it when asking them to use vehicles for Trust business. This is part of local induction for new staff;
- ensure that employees have a current valid full driving licence for the type of vehicle they are driving and that an annual check is undertaken;
- ensure that the employee's insurance policy covers them for business use each year. NB. If it only refers to "commuting to the workplace" or "Social, domestic & pleasure" this is inadequate;
- check the original Motor Insurance Certificate (not schedule or proposal), driving licence, and valid MOT certificate (if applicable) prior to authorising business travel to ensure that staff travelling on Trust business are appropriately covered to do so. A form is available from the intranet <http://intranet.solent.nhs.uk/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/layouts/15/WopiFrame.aspx?sourcedoc=/TeamCentre/PeopleServices/peopleservicestoolkit/EmployeeLifecycle/TeamDocument/ANNUAL%20EMPLOYEE%20PRIVATE%20VEHICLE%20CHECK.docx&action=default> for use by managers. This check must be completed and documented prior to first travel claim and annually thereafter, for example at management supervision;

- ensure that copies of the above form and all supporting documentation are held securely and retained as evidence of staff eligibility to use their vehicle for Trust business;
- Fully check and verify claims each month prior to approving via the employee on line system. This check should ensure that the mileage claimed is reasonable. Please note employee on line will not allow any claim for an the employee if they were not rostered for duty on the day the claim is made for;
- Ensure copies of employee receipts are uploaded onto employee on line prior to authorising any claims;
- ensure that staff report all changes in vehicles to the PS (HR) team using the appropriate form found on the intranet;
- advise PS (HR) where a member of staff's eligibility to drive is affected, if this impacts on their role;
- ensure that staff are able to drive on business, e.g. have appropriate insurance cover, before allowing business journeys when staff are using other vehicles, e.g. supplied by a garage or insurance company if their own car is not available;
- complete the checks outlined above for all vehicles, where members of staff operate more than one private vehicle on Trust business
- Are to report concerns in respect of false travel and subsistence claims to the Trusts Local Counter Fraud Specialist for investigation in line with the Trusts Local Fraud, Bribery and Corruption Policy.

## **5. TRAINING**

- 5.1 A hand out on how to use the employee on line system is provided at induction, and guidance sheets are available on the intranet. Training on how to use the system is included in local induction.

## **6. EQUALITY IMPACT ASSESSMENT AND MENTAL CAPACITY**

- 6.1 In line with Trust policy, an Equality Impact Assessment has been completed. It is understood that no employee will receive less favourable treatment on the grounds of disability, age, sex, race, religion or belief, gender reassignment, pregnancy or maternity, marriage or civil partnership, working patterns or Trade Union membership or non-membership in relation to the application of this policy. The Equality Impact Assessment is included at Appendix A.

## **7. SUCCESS CRITERIA / MONITORING EFFECTIVENESS**

- 7.1 The success of this policy will be monitored:
- via employee on line through the number of rejected claims
  - by reference to the number of over/underpayments recorded,
  - through random audits of the payroll and employee on line.
- 7.2 Service Managers will be responsible for ensuring compliance with the requirements of this policy through monthly checks on the claims made through the employee on line system and annual compliance checks.
- 7.3 As a result of these checks any non-compliance must be reported and action taken to address any errors.

## **8. REVIEW**

- 8.1 This document may be reviewed at any time at the request of either staff side or management, but will automatically be reviewed 3 years from initial approval and thereafter on a triennial basis unless organisational changes, legislation, guidance or non-compliance prompt an earlier review.'

## **9. REFERENCES AND LINKS TO OTHER DOCUMENTS**

- 9.1 This policy should be read in conjunction with the:
- Management of Medical Devices (equipment) policy
  - Organisational change policy
  - Improving and Managing Conduct Policy
  - Employee on line user guides



## Equality Analysis and Equality Impact Assessment

**Equality Analysis** is a way of considering the potential impact on different groups protected from discrimination by the Equality Act 2010. It is a legal requirement that places a duty on public sector organisations (The Public Sector Equality Duty) to integrate consideration of Equality, Diversity and Inclusion into their day-to-day business. The Equality Duty has 3 aims, it requires public bodies to have due regard to the need to:

- **eliminate unlawful discrimination**, harassment, victimisation and other conduct prohibited by the Equality Act of 2010;
- **advance equality of opportunity** between people who share a protected characteristic and people who do not;
- **foster good relations** between people who share a protected characteristic and people who do not.

**Equality Impact Assessment** (EIA) is a tool for examining the main functions and policies of an organisation to see whether they have the potential to affect people differently. Their purpose is to identify and address existing or potential inequalities, resulting from policy and practice development. Ideally, EIAs should cover all the strands of diversity and Inclusion. It will help us better understand its functions and the way decisions are made by:

- **considering the current situation**
- **deciding the aims and intended outcomes of a function or policy**
- **considering what evidence there is to support the decision and identifying any gaps**
- **ensuring it is an informed decision**

You can find further information via the e-learning module [here](#)

## Equality Impact Assessment (EIA)

### Step 1: Scoping and Identifying the Aims

Service Line / Department	People Services	
Title of Change:	Travel and Subsistence	
What are you completing this EIA for? (Please select):	Policy	<i>(If other please specify here)</i>
What are the main aims / objectives of the changes	To ensure that travel and subsistence claims are applied without discrimination, fairly and equal across the trust. Reflect the temporary increase to private mileage	



## Step 2: Assessing the Impact

Please use the drop-down feature to detail any positive or negative impacts of this document /policy on patients in the drop-down box below. If there is no impact, please select "not applicable":

Protected Characteristic	Positive Impact(s)	Negative Impact(s)	Not applicable	Action to address negative impact: (e.g. adjustment to the policy)
Sex			X	
Gender reassignment			X	
Disability			X	
Age			X	
Sexual Orientation			X	
Pregnancy and maternity			X	
Marriage and civil partnership			X	
Religion or belief			X	
Race			X	

*If you answer yes to any of the following, you MUST complete the evidence column explaining what information you have considered which has led you to reach this decision.*

Assessment Questions	Yes / No	Please document evidence / any mitigations
In consideration of your document development, did you consult with others, for example, external organisations, service users, carers or other voluntary sector groups?)	Yes	This was a review of the policy, the policy was previously created in consultation. The Trust in light of the cost of living increase has put in place a temporary rise in private mileage claim rates. Staff side were aware and supportive of this action. Changes to policy were to reflect current practice
Have you taken into consideration any regulations, professional standards?	Please select	

## Step 3: Review, Risk and Action Plans

How would you rate the overall level of impact / risk to the organisation if no action taken?	Low	Medium	High
What action needs to be taken to reduce or eliminate the negative impact?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Who will be responsible for monitoring and regular review of the document / policy?			

## Step 4: Authorisation and sign off

*I am satisfied that all available evidence has been accurately assessed for any potential impact on patients and groups with protected characteristics in the scope of this project / change / policy / procedure / practice / activity. Mitigation, where appropriate has been identified and dealt with accordingly.*

Equality Assessor:

Gemma Bulloch

Date:

25<sup>th</sup> May 2002

The way in which any mileage incurred whilst on Trust business is to be claimed, is set out in the National Terms and Conditions of Service.

The attached guidance applies to all staff including Junior Doctors but excludes other staff on Medical terms and conditions.

Since the 1st July 2013 employees have been required to deduct their normal home to base mileage from all claims.

In order to do this the employee should start each claim from home and record all mileage until they return home again.

From this figure they then deduct their normal return home to base mileage.

Examples are as follows

### **Example one:**

An employee's normal return home to base mileage is 10 miles

They leave home and visit patients before returning home. The total miles travelled is 20 miles.

They are therefore able to claim 10 business miles

### **Example two:**

The next day the employee travels from home and visits five patients before returning home. They only travel eight miles this day.

They are therefore not eligible to claim any business miles.

### **Example three:**

On the Wednesday they travel directly to their base, and then visit ten patients before returning to their base. Their total miles including the return home to base mileage is 40 miles.

The employee is therefore eligible to claim 30 miles

### **Example four:**

The employee is then asked to change their base on a temporary basis for ten months due to some building work. As this is a temporary change of base for less than two years they are eligible to claim their mileage to this temporary base.

From home to their new base is 20 miles return.

When they travel from home to this temporary base they can claim 10 business miles, which is the 20 miles less the 10 home to permanent base.

**Example five:**

After nine months problems with the building work has been identified and it has determined that it will take a further eighteen months before the team will be able to return.

As the temporary change of base will now be longer than two years, and the employee spends more than 40% of their working time at their temporary base the mileage claimed will be taxable and can only be claimed at the reserve rate.

Home to old base return was 10 miles return  
Home to temporary base is 20 miles return.

Reserve rate taxable mileage that can be claimed is 10 miles for each day the site is visited.

**Example six:**

An employee leaves home and undertakes 10 visits before going to the temporary base. They then travel home from their temporary base. In total they travel 35 miles.

They can claim 15 business miles (35 miles less 20 miles (home to temporary base return)  
They can then claim 10 reserve rate taxable miles (20 miles -10 miles (home to permanent base return)

**Example seven:**

After ten months it is decided that the team will not return to their old base. So the temporary base becomes their permanent base.

Their home to old base was 10 miles return  
Their home to new base is 20 miles return.  
The difference is 10 miles

Therefore from the date of the permanent change the employee will be entitled to claim the excess miles for each day a visit is made to the new base. Currently this will last for four years, but is currently under review. The employee will be able to claim 10 miles at the taxable reserve rate.

It is only at this point when the change becomes permanent that the length of time the reserve rate miles can be claim is restricted.

## MILEAGE RATES

## Appendix C

Type of Vehicle/allowance	Annual Mileage up to 3500 miles (standard rate)	Annual mileage over 3500 miles (standard rate)	All eligible miles travelled
Car all types of fuel	56p per mile	20p per mile	
Temporary local increase to mileage claims	66p per mile	30p per mile	
<b>Motor Cycle</b>			28p per mile
<b>Pedal Cycle</b>			20p per mile
<b>Passenger Allowance *</b>			5p per mile
<b>Reserve Rate</b>			28p per mile
<b>Carry heavy or bulky equipment</b>			3p per mile
<b>Lease car</b>			14p per mile

^ temporary increase to mileage claims from that contained in the AfC Handbook, this is a local agreement

\* Passenger miles cannot be claimed by lease car holders

The reserve rate of mileage is payable in the following circumstances. If an employee:

- 1: unreasonably declines an offer of a lease car
- 2: returns to work or works overtime in any day and incurs additional travel to work. The mileage will be taxable
- 3: is entitled to claim excess mileage as a result of a temporary or permanent change of base resulting in extra daily travelling (these payments will be taxable)
- 4: uses his own vehicle when suitable public transport is available. Any payment will be subject to the maximum payable had the employee travelled by public transport

These rates are the most recent rates within the AfC handbook as at Sept 2018 but may be changed. The AfC handbook will always give the most up-to-date figures.

***Please note: The Trust may agree temporary rates as deemed necessary***

**Schedule of Recommended Allowances July 2014**

Night Allowance first 30 nights	Up to £55 per night for bed and breakfast
Night Allowance over 30 nights	£35 maximum per night
Meals Allowance	£20 per 24 hour period
Night Allowance in non-commercial accommodation	£25 maximum per 24 hour period
Incidental Expenses Allowance ( <b>taxable</b> )	£4.20 per 24 hour period
<b>Day meals Subsistence Allowances</b>	
Lunch Allowance more than five hours away from base, including lunch time period 12.00 – 14.00	£5
Evening Meal Allowance (more than 10 hours away from base and return after 19.00)	£15
Late Night Duties Allowance ( <b>taxable</b> )	£3.25 per 24 hour period

**Late Night Duties Allowance**

If an employee works a day duty and unexpectedly continues to work late into the evening they may claim an allowance for an evening meal as stated above. Receipts will need to be provided for the cost of the food purchased.

**Incidental Expenses**

When staying away from home employees often incur additional expenses of a personal nature. Examples can include the purchase of items such as soft drinks, laundry costs, newspapers, and telephone calls home. If such charges are included in the accommodation bill an incidental expense allowance can be claimed as shown above. It is essential that proof such costs have been incurred is produced so that the HM Revenue and Customs do not tax the allowance.

**Taxable Allowances**

Please note that in order for Meal Allowances and Incidental Expenses Allowances not to be taxable it is essential that employees provide receipts for the additional costs incurred which are to be uploaded onto the employee on line system. It is appreciated that this is against the guidance given in the National terms but these allowances will become taxable if no receipt is provided.