

1. Document Control

Title			
Travel and Subsistence Policy			
Author			Author's job title Head of Payroll
Directorate Finance			Department Payroll
Version	Date Issued	Status	Comment / Changes / Approval
0.1	July 2017	Draft	Initial version drafted for consultation via Tri-U Meeting.
0.2	Oct 2017	Draft	Feedback from Tri-U incorporated.
0.3	Apr 2018	Draft	Policy submitted to HR Policy Development Group for review by staffside.
1.0	Feb 2019	Final	Policy submitted to Partnership Forum for final ratification. Published on BOB & Trust Website.
Main Contact Head of Payroll Payroll Dept, Chichester House North Devon District Hospital Raleigh Park Barnstaple, EX31 4JB			Tel: Direct Dial – Email:
Lead Director Director of Finance			
Superseded Documents Not applicable			
Issue Date Feb 2019		Review Date Feb 2022	
		Review Cycle Three years	
Consulted with the following stakeholders: (list all) <ul style="list-style-type: none"> • Partnership Forum • Divisional Managers via Tri-U • Workforce Development 			
Approval and Review Process Partnership Forum			
Local Archive Reference G:\\Travel&Subsistence			
Local Path Payroll Policies Folder			
Filename TravelandSubsistencePolicy.doc (right click above text, to update to new filename)			
Policy categories for Trust's internal website (Bob) Workforce HR Payroll Expenses			Tags for Trust's internal website (Bob) Travel Claim Simple keywords (that are not included in the title) to help staff find this document

CONTENTS

1. Document Control	1
2. Introduction	3
3. Definitions.....	3
4. Responsibilities.....	4
5. Advice about arrangements for travelling by train	5
6. Advice about arrangements for travelling by car.....	5
7. Insurance, Tax and MOT requirements.....	8
8. User Status, Mileage Allowances & Changes to User Status.....	9
9. Claim Submission Process.....	10
10. Miles Claimed	11
11. Receipts & Car Parking Tickets	11
12. Home to Base – When Can I Claim?	11
13. Official Business Mileage.....	12
14. Attendance on training courses.....	13
15. Protected (excess) mileage	13
16. Income Tax & National Insurance.....	13
Appendix A – Driver Documentation Evidence Form	15
Appendix B - Agenda for Change Current Mileage Allowances from Section 17 and Annex L of the Agenda for Change Handbook.....	16
Appendix C- Hospital Medical & Dental Staff Current Mileage Allowances.....	17
Appendix D - Lease Car Current Mileage Allowances	18
Appendix E - Current Subsistence Allowances.....	19
Appendix F - Other Travel Related Costs	21

2. Introduction

- 2.1. This document aims to provide clear guidance on all aspects of claimable travel and subsistence expenses, both to employees and to managers of Northern Devon Healthcare Trust.
- 2.2. The Trust reimburses travel and subsistence expenses on the basis of the contract of employment that is held with each employee and by reference to the applicable terms and conditions of service i.e. Agenda for Change Handbook or Medical & Dental Terms and Conditions of Service.
- 2.3. Where claims relate to study leave then staff should also refer to the applicable study leave policy for their staff group, namely [Training and Study Leave Policy](#) for AfC staff and [Study Leave for Senior Doctors Policy](#).
- 2.4. Should you require help to interpret this policy please contact your line manager in the first instance. In situations where this does not resolve your query please contact the Payroll department by email at ndht.payroll@nhs.net or phone on 01271 311879 (extn 3879).
- 2.5. Since January 2016 the Trust has been introducing an online expenses management system known as e-Expenses which can be accessed by staff via their Employee On-Line account. e-Expenses is currently being rolled out across the Trust and therefore the Payroll department are still accepting both types of expense claims, however the intention is that once e-Expenses has been fully rolled out the manual / excel claim form process will be phased out. For specific queries regarding the e-Expense system please contact the Payroll department by email at ndht.e-Expenses@nhs.net or phone on 01271 311879 (extn 3879) or visit the Payroll e-Expenses pages on Bob.

3. Definitions

Working Time

- 3.1. For the purposes of this policy all working time, including travel for business purposes will be defined as working time.

Business Use

- 3.2. This could include:
 - One off travel to another site
 - Attending meetings
 - Attending training
 - Regular travel as part of an individual's role/job.

Normal home to designated base travel

- 3.3.** This will not be classed as working time and therefore will not be paid, unless the specific criteria set out in Section 11 apply. The terms and conditions for 'home to hospital' mileage for medical and dental staff will apply.

Individual working time

- 3.4.** Where individual working time exceeds normal contractual hours, shifts or working patterns this should be agreed in advance by the employee with their line manager in order that any related additional travel costs can be agreed.

Designated base:

- 3.5.** This is the designated work base identified and agreed between the manager and employee from which all mileage claims are based.

Home to designated base return mileage

- 3.6.** Normal home to base return mileage incurs no business mileage reimbursement, with the exception of certain journeys see Section 11 for further details.

4. Responsibilities

Employee

- 4.1.** Employees are responsible for making a fully supported, accurate and genuine claim.
- 4.2.** All claims must be submitted within 3 months of the claim event. In the event that an employee's late expense claim is declined by their Manager the employee may set out their reasons for late submission, in writing, for consideration by the Associate Director of Operations (or equivalent) for their division. There is no further right of appeal beyond this point.
- 4.3.** Deliberate falsification of any expenses claim will be treated as an act of gross misconduct under the Trust disciplinary procedure. Furthermore the Trust may have recourse to criminal proceedings through the courts.
- 4.4.** The employee is responsible for ensuring that they hold a valid driving licence, insurance, tax and MoT when using their own vehicle for business use and providing their manager with evidence of this compliance.

Authorising Manager

- 4.5.** Prior to authorising a claim the manager is responsible for checking the claim and ensuring that the details of the claim are to cover genuine expenses that have been incurred by the employee.

- 4.6. For mileage claims the manager must also assure themselves that the employee has provided evidence that they hold a valid driving licence, insurance, tax and MOT for the vehicle they are using.
- 4.7. The authorising manager has the discretion to decline payment of late claims (those submitted 3 months after claim event) in the event that a satisfactory reason has not been provided by the employee.

Payroll Department

- 4.8. All expense claims submitted are subject to regular auditing. Any non-compliance to the guidance outlined within this document will be considered as a disciplinary matter.

Counter Fraud

- 4.9. All suspicions of fraud should be referred to the Trusts Local Counter Fraud Service by email mo.jackson@nhs.net or telephone 01392 356034 or the Trust Director of Finance.

5. Advice about arrangements for travelling by train

- 5.1. Employees who need to make a train journey must make use of the [Click Travel](#) booking arrangements established by the Procurement Department.
- 5.2. Click Travel is a one stop shop for staff who need to make travel and accommodation bookings for business use only. The Click Travel system will handle your requirements through an easy-to-use online booking tool which provides up-to-date travel information and advice.
- 5.3. Click Travel results in the Trust being invoiced directly for the cost of travel and as an employee you will not be asked to pay and then reclaim the cost. Employees are requested to order their tickets as soon as the requirement for train travel is identified to ensure that the cheapest fare can be booked.
- 5.4. To use Click Travel a nominated lead from each department will need to be registered. A member of the procurement team will do this for you. To gain access to the service, please email NDHT.clicktravel@nhs.net with your details and a member of the team will get back to you.

6. Advice about arrangements for travelling by car

- 6.1.** Any employee using a Pool Car, Hire Car or their Own Car for Trust Business must have an up to date UK Driving Licence, MOT, Tax and appropriate insurance. Failure to comply with the above will result in the employee being personally liable in the event of an accident occurring. The employee will also be subject to the Trust's Disciplinary Policy. See Section 6 regarding Insurance, Tax and MoT requirements.

Pool Car

- 6.2.** Employees should always use a Trust Pool Car for car journeys as the first option for travel when a pool car is available within their department for this purpose. Bookings for the pool cars can be made via the Estates Helpdesk on 01271 311500 or extension 3500 internally. Due to the limited availability of Trust pool cars access is currently limited to clinical staff only.

Hire Car or Own Car (All Standard Users – AfC and M&D)

- 6.3.** In appropriate circumstances a hire vehicle can be supplied by the Trust through [Enterprise Car Hire](#) for use by employees for business journeys. The scheme is intended for all business related journeys over 90 miles in a single trip (i.e. a return journey without multiple stop-offs) over a one day (24 hour) period. **This option should not be used by anyone who has Regular User Status or Lease Car holders (see relevant sections below).**
- 6.4.** The Trust have an agreement with Enterprise rental to supply cars which will always be a modern, fuel efficient vehicle to suit the purpose of the journey (this is normally a medium car e.g. Ford Focus). Roadside breakdown cover is provided as standard.
- 6.5.** Where employees wish to use their own vehicle for a journey in excess of 90 miles in a single trip over a one day (24 hour) period, they can opt to do this but will be limited to claiming a maximum of 90 miles mileage expenses as the Trust car hire scheme has been deemed to be the most cost effective, and therefore preferred, method for this type of journey.
- 6.6.** Table 1 below sets out the most cost-effective options for the Trust based on a numbers of scenarios for journeys **over 90 miles** in a single trip over a one day (24 hour) period, depending on the location of the hire car pick up /drop off collection point:

	Table 1: Scenarios for 90+ mile single trip within 24 hour period	Hire Car	Own Car (Business Mileage*)
1	Business Trip – pick up /drop off BOTH from NDDH Trust Car Park or local Enterprise Office (Barnstaple or Exeter)	✓	X
2	Business Trip – one pick up /drop off from NDDH Trust Car Park (or local Enterprise Office) and one pick up / drop off from your	✓	X

	Home		
3	Business Trip – including both pickup / drop off from your Home	✓ (if pickup/drop off is within office hours)	✓ (if pickup /drop off is outside office hours)
4	Essential Training - funded at full business rate* (as per scenarios 1, 2 or 3)	✓	X
5	Developmental Training – funded at public transport rate*	X	✓

- 6.7.** Due to work base location, clinical cover requirements and short notice frequency of travel the Trust has identified that there will be some managerial and clinical staff who, in order to undertake their roles effectively, may require exemption from Clause 5.5 and as a result will be permitted to claim mileage expenses in excess of the 90 mile limit for specific journeys when using their own car. Such exemptions will require approval from the relevant Divisional Service Manager.
- 6.8.** To use Enterprise a nominated lead from each department will need to be registered on their portal. A member of the procurement team will do this for you. To gain access to the service please email NDHT.supplies@nhs.net with your details and a member of the team will get back to you.
- 6.9.** Further details, with full information on the scheme including best value use guidance can be found on the [Enterprise Car Hire Scheme](#) page on Bob.

Regular User Lease Car

- 6.10.** The provision of [Regular User Lease Cars](#) has been approved for those staff that qualify as a regular user and travel more than 3500 business miles as part of their role.
- 6.11.** The service is provided through the Fleet Department at the Royal Devon and Exeter Foundation Trust and a guide to the lease car scheme and the relevant application forms can be found on BOB. For further information or questions regarding this scheme please contact the Lease Car Co-ordinator on 01392 405490.

Salary Sacrifice Lease Car

- 6.12.** The Salary Sacrifice Car Scheme provides all eligible employees the opportunity to access a new car for a fixed monthly cost. It is inclusive of all the services required including servicing, tyres, insurance and breakdown. A guide to the [Salary Sacrifice Car Scheme](#) and the relevant information can be found on BOB.

7. Insurance, Tax and MOT requirements

Own Car

- 7.1.** It is the employees' responsibility to ensure that:
- Any vehicle used for Trust travel are covered by valid third party insurance that covers the employee for business use (including cover against risk of injury or death of passengers and damage to property while the car is on official business).
 - The vehicle used is fully taxed, covered by a valid MOT certificate and must be properly maintained.
 - The employee (the driver) is responsible for ensuring that they have an up to date UK Driving Licence.
 - Failure to comply with the above will result in the employee being personally liable in the event of an accident occurring. The employee will also be subject to the Trust's disciplinary policy.
- 7.2.** Employees using the e-Expenses system will be required to make a declaration each time they submit a mileage claim to confirm that they are compliant with the requirements set out in 6.1.
- 7.3.** When authorising the use of a vehicle, the line manager must ensure that the driver has a valid driving licence, MOT certificate, Tax and car insurance which covers business travel. See Appendix A for the Driver Documentation Evidence form which employees and managers should complete to evidence checks completed.
- 7.4.** As part of their regular audit process Payroll will check the DVLA database and Gov.UK portal for evidence that a vehicle is taxed and an appropriate licence held. Where non-compliance is identified Payroll will escalate this to the employee and their manager and where applicable the Disciplinary Policy will be invoked.

Trust Vehicle / Pool Car

- 7.5.** Employees that use a Trust vehicle or pool car must comply with the Facilities Trust Vehicle "Do's and Don'ts" guidance and vehicle declaration form. This process is managed by the Facilities Department and information can be obtained from the Facilities helpdesk.

Lease Car (including Salary Sacrifice Lease Car)

- 7.6. Appropriate insurance is included in the lease car package as specified by the Trust, full guidance will have been provided with the car.

Hire car

- 7.7. All official journeys are covered by the Trusts own comprehensive insurance. As per your own car insurance excesses do apply. The Trust Finance department will make the commercial decision as to pay the excess or pay for the repair, whichever is the most cost effective. This will come out of your departmental budget, or in certain circumstances the employee will be directly responsible for the cost i.e. negligence, repeat damage.

8. User Status, Mileage Allowances & Changes to User Status

- 8.1. The Payroll department undertakes a regular review to identify continuing eligibility with regard to lease car user and regular user (M&D only) status.
- 8.2. If an employee is unsure of their user status or believes it to be incorrect they should contact the Payroll department.
- 8.3. Line managers that wish to request a change of claimant status for an employee should contact the payroll department.

Agenda for Change Standard Users

- 8.4. The majority of Agenda for Change staff who do not travel over 3,500 miles each year will automatically have Standard User status. Appendix B sets out the current mileage rates applicable.

Regular User Lease Car

- 8.5. The Trust will offer a lease car (not to be confused with a Salary Sacrifice Lease Car) to employees who are required to travel in connection with the Trust's business when the annual business mileage alone proves this to be a viable option and claimants will be given a lease car user status if this is the case. Eligibility is assessed on an individual basis and further details can be obtained from the Payroll department. Appendix C provides detail on lease car mileage allowances.

Medical & Dental Staff

- 8.6.** Medical and Dental claimants will be classified as having a status of either standard or regular users. The status will depend upon the number of miles travelled and frequency of journeys as follows:
- 8.6.1. If an employee travels over 3,500 miles each year and is expected to do so in forthcoming years they can apply for regular user status.
 - 8.6.2. If an employee travels over 1,250 miles per year and uses their own car on an average of 3 days per week and is expected to continue to do so they can apply for regular user status.
 - 8.6.3. If an employee travels over 1,000 miles per year and uses their own car on an average of 4 days per week and is expected to continue to do so they can apply for regular user status.
- 8.7.** The status determines the mileage rate at which Medical & Dental staff claims will be payable and whether or not the claimant is entitled to receive a regular monthly lump sum payment. Appendix D sets out the applicable standard and regular user mileage allowances and applicable lump sum.

9. Claim Submission Process

- 9.1.** Employees should complete a separate claim for each calendar month and should submit claims in a timely manner to ensure effective authorisation and management of budgets.
- 9.1.1. For areas that have not gone live with e-Expenses, hardcopy or excel claim forms should be submitted by the employee to the manager that is responsible for authorising their travel claims.
 - 9.1.2. For those areas using e-Expenses the system will automatically allocate the claim to the relevant manager for authorisation.
- 9.2.** Employees should be mindful of the monthly [Payroll deadline date](#) when submitting claims to their manager so as to allow sufficient time for the manager to approve the claim within the payroll deadline.
- 9.3.** Managers should undertake the checking and authorisation process as soon as possible on receipt of claims, in order for the authorised claim to be received by the monthly [Payroll deadline date](#) so that payment of claims is not unnecessarily delayed.
- 9.4.** As part of the checking process managers should review whether the claim is within 3 months of the claim event. The e-Expense system will automatically “warn” managers of claims that are over 3 months old. The manager should seek explanation from the employee as to the reason for the late submission and has the option to decline authorisation if no valid reason is provided.
- 9.5.** Claims submitted / approved for payment after the payroll deadline for each month will not be guaranteed to be paid until the following month’s salary pay day.
- 9.6.** The employees pay slip will show details of the expense payments made with salary.

10. Miles Claimed

10.1. Due to the rural nature of the Trusts geographical footprint the Trust recognises that some routes, although technically the shortest mileage may take longer to travel compared to the alternative route most commonly used. As a result the Trust accepts that in such circumstances it will pay employees the mileage of the quickest route taken, as opposed to the shortest route.

10.1.1. Within the e-Expenses system miles to and from points in a journey are calculated automatically by the system by reference to a route planning service provider, based on shortest route (referred to as “suggested route” within the e-Expenses system). This distance validation service forms the basis for reimbursing mileage claims. However, in line with clause 9.1 if you have taken the quickest route you should select the “actual mileage” reason and amend the mileage figure to reflect the actual mileage for the route you took. This adjustment should be made based on reference to a suitable on-line route planning service (such as AA / RAC route planner).

10.1.2. Employees using the manual / excel claim process should refer to a recognised on-line route planning service (such as AA/RAC route planner) to calculate their mileage for each journey.

11. Receipts & Car Parking Tickets

11.1. All claims must include paid invoices or receipts for all individual items of travel on public transport, car parking, subsistence and course costs in order for them to be reimbursed as non-taxable.

11.2. When using the e-Expenses system please ensure that all receipts are scanned or photographed (if using e-Expenses Mobile) and uploaded into the system to accompany the electronic claim. You must indicate to the expenses management system that a receipt is available even when you have a receipt but are unable to scan and upload an image.

11.3. When using the manual/excel claim original receipts should be attached.

12. Home to Base – When Can I Claim?

12.1. Normal home to base return mileage incurs no business mileage reimbursement.

12.2. Agenda for Change staff can claim for journeys made from your Home to Base BUT ONLY in certain circumstances, such as:

12.2.1. If you return to work (your base) outside normal working hours

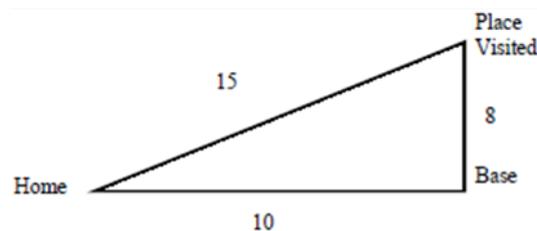
12.2.2. To attend work as a result of a call out whilst on call

12.2.3. If there has been a temporary or permanent transfer of your base (only the excess mileage can be claimed subject to a maximum period of 4 years from the date of transfer). See Section 14 for how to claim protected excess mileage.

- 12.3. Home to base mileage is paid at Reserve rate for employees using their own car. Company lease car users are not entitled to claim home to base mileage.
- 12.4. For full guidance on home to base mileage please refer to the AfC Handbook, Section 17.
- 12.5. Medical and Dental staff should refer to their terms and conditions of service for the exceptions when home to base journeys are claimable.

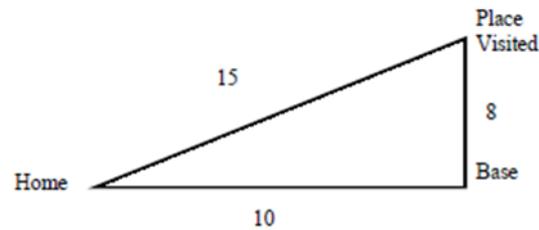
13. Official Business Mileage

- 13.1. Current NHS Agenda for Change regulations state that 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.
- 13.2. **Example 1:** Total mileage from Home to Base to Place Visited to Home is $10 + 8 + 15 = 33$ miles. Because Home is part of the journey the business mileage claimable is the total mileage travelled (33) less the normal home to base mileage (20). Therefore claimable mileage is 13 miles.



- 13.3. Employees who are based at home for mileage purposes will be paid a mileage rate, as appropriate, for all journeys by the most direct route (or quickest as per clause 9.1) from their home to all places necessarily visited on duty and back to home.
- 13.4. Current HM Revenue & Customs regulations state that employees are entitled to relief for the full cost they are obliged to incur travelling in the performance of their duties or travelling to or from a place they have to attend in the performance of their duties – as long as the journey is not ordinary commuting or private travel.
- 13.5. An employee cannot turn what is an ordinary commuting journey into a business journey simply by arranging a business appointment somewhere on the way just to get relief. To get relief the employee must be able to show that the attendance at the particular place on the occasion was necessary - in a real sense – for the performance of the duties of that employment and that it was not just a matter of personal convenience.
- 13.6. Similarly an employer cannot turn an ordinary commuting journey into a business journey by requiring an employee to stop off on the way to carry out business tasks such as making telephone calls.

- 13.7. Example 2:** The total miles travelled between home to place visited to home is 30 miles. The employee's normal commute is 20 miles. Therefore $30 \text{ minus } 20 = 10$ miles claimable.



14. Attendance on training courses

- 14.1.** Additional travel costs incurred when attending courses, conferences or events at the employer's instigation (i.e. statutory and mandatory training courses) will be reimbursed at the business mileage rates when the employer agrees that travel costs should be reimbursed.
- 14.2.** Subject to the prior agreement of the employer, travel costs incurred when staff attend training courses or conferences and events, in circumstances when the attendance is not required by the employer, will be reimbursed at the reserve rate, in line with the rules on eligible mileage. See AfC handbook, Section 17 for additional guidance.

15. Protected (excess) mileage

- 15.1.** In the event that the HR Team have confirmed that you are entitled to claim excess mileage protection you will be able to claim the difference in mileage as per the following example: Home to new base and return is 16 miles. Home to old base and return is 7 miles. Therefore claimable change of base mileage is new minus old = 9 miles.
- 15.2.** Claims should be made either on a monthly basis itemising the date of each excess travel claim under one overall claim or, subject to agreement with HR and payroll, a monthly averaged figure could be paid without the need for claims to be submitted. In the event that the "averaged" option is chosen this would be subject to review in the event of long term absence (e.g. sickness absence, family leave etc).

16. Income Tax & National Insurance

- 16.1.** Certain expenses are subject to income tax and national insurance and this will be deducted prior to payment through the payroll system.

16.2. HM Revenue and Customs have established what they refer to as Approved Mileage Allowance Payments or AMAPS. These are amounts that employees using their own cars, vans, motorcycles or cycles for business travel can receive tax free and are expressed as a rate per mile.

16.3. The current AMAP rates originally set back in 2011/12 tax year are below:

16.4. Table 2 - Mileage Allowance Payments

Kind of vehicle	Rate
Car or van	45p per mile for the first 10,000 miles
	25p per mile after that
Motorcycle	24p per mile
Cycle	20p per mile
Passenger Payments: Car or van only, per passenger	5p per mile

16.5. As NHS mileage reimbursement rates are sometimes above these HM Revenue & Custom AMAPS the “profit” to the employee will be subject to income tax and national insurance.

Example 1:

Standard User with 1,600 cc own car claims 100 miles Claim reimbursed as A4C of 100 miles @ 56.0p per mile	£56.00
Less AMAP of 100 miles @ 45.0p per mile	£45.00
“Profit” subject to income tax and NI via payroll	£ 11.00

Example 2:

Regular User with 1,600 cc own car claims 300 miles Claim reimbursed as A4C of 300 miles @ 44.0p per mile	£132.00
Monthly lump sum paid	£63.33
Total Reimbursed	£195.33
Less AMAP of 300 miles @ 45.0p per mile	£135.00
“Profit” subject to income tax and NI via payroll	£60.33

16.6. The Trust has a duty to report to HM Revenue & Customs payments of expenses made to employees and will report the value of “profit” on expenses that have been paid subject to income tax and national insurance. The Trust will report this information as “payrolled” so that HM Revenue & Customs does not issue any erroneous coding notices.

Appendix A – Driver Documentation Evidence Form

DRIVER DOCUMENTATION EVIDENCE FORM

For completion by all employees who intend to use their own vehicle for business use. Employees must seek authorisation from their line manager to use their own vehicle and provide them with evidence that they have a valid driving licence, MoT, Insurance and Vehicle Tax in place.

EMPLOYEE FULL NAME	
ADDRESS & POSTCODE	
DATE OF BIRTH	

- I HAVE PROVIDED ORIGINAL COPIES OF MY DRIVING LICENCE, MOT, VEHICLE TAX AND MOTOR INSURANCE DOCUMENTS FOR MY MANAGER TO VIEW, COPY AND RETAIN
- I CONSENT TO MY DRIVING LICENCE DETAILS BEING CHECKED ONLINE VIA THE GOV.UK PORTAL
- I CONSENT TO MY VEHICLE TAX DETAILS BEING CHECKED ONLINE VIA THE DVLA WEBSITE

EMPLOYEE'S SIGNATURE	
DATE	

LINE MANAGER:

I CONFIRM THAT I HAVE SEEN AND COPIED THESE ORIGINAL DOCUMENTS:

- DRIVING LICENCE INSURANCE
- CERTIFICATE OF MOTOR
- VEHICLE TAX
- MOT CERTIFICATE

MANAGER'S NAME	
MANAGER'S SIGNATURE	
DATE	

Copy of form and documents to be retained on employees personnel file.

Appendix B - Agenda for Change Current Mileage Allowances from Section 17 and Annex L of the Agenda for Change Handbook

Employee Using Own Vehicle

Rates of reimbursement from 21st July 2014

Type of vehicle /allowance	Annual mileage up to 3,500 miles	Annual mileage over 3,500 miles	All eligible miles
Car (all types of fuel)	56 p/mile	20 pence/mile	
Motor cycle			28 pence/mile
Pedal cycle			20 pence/mile
Passenger allowance			5 pence/mile
Reserve rate			28 pence/mile
Carrying heavy or bulky equipment			3 pence/mile

Definition and Use of Car (£0.56 or £0.20 per mile)

This rate should be used for claiming mileage when the employee is on official trust business. In addition, this rate is also applicable if the Trust requires an employee to undertake training at their request.

Definition and Use of Reserve Rate

The reserve rate (£0.28 per mile) should be used on claims by staff who incur travel costs when attending training courses, or conferences and events, in circumstances when attendance is not required by the Trust. I.e. Personal development led training.

Definition of heavy or bulky equipment

Employees who use their vehicles in the performance of their duties may be required to take equipment with them. Employers have a duty of care under the Health and Safety at Work Act 1974 and related legislation, to ensure that this does not cause a risk to the health and safety of the employee. Employees should not be allowed to carry equipment which is heavy or bulky, unless a risk assessment has been carried out beforehand. When, after the necessary assessment has demonstrated it is safe to carry equipment, an allowance (£0.03 per mile) shall be paid for all official miles (see 12) for which the equipment is carried, provided that either:

- the equipment exceeds a weight which could reasonably be carried by hand; or
- the equipment cannot be carried in the boot of the vehicle and is so bulky as to reduce the seating capacity of the vehicle.

Appendix C- Hospital Medical & Dental Staff Current Mileage Allowances

Employee Using Own Vehicle

Public Transport Rate: 24 pence per mile

Payable for mileage required for Interview/Course/Study/Excess (Change of Base) /Conference/ Secondment/Overtime/Relocation. If travelling outside Devon and Cornwall, all mileage at PTR.

Standard User Mileage Rates

Payable for official Business Mileage and Emergency On-Call recall to work

	Up to 1000 cc	1001 - 1500cc	1501 - 2000 cc	Over 2000cc
Up to 3,500 miles	37.4p	47.3p	58.3p	58.3p
3,501 to 9,000 miles	23.0p	28.2p	33.5p	41.0p
9,001 to 15,000 miles	17.8p	20.1p	22.7p	25.5p
Thereafter	17.8p	20.1p	22.6p	22.6p

Regular User Allowances

Payable for official Business Mileage and Emergency/On-Call recall to work. The monthly lump sum is subject to income tax and national insurance deductions through the payroll system.

Lump Sum Per Year/Month	£508/£42.33	£626/£52.17	£760/£63.33
	Up to 1000 cc	1001 - 1500cc	Over 1500cc
Up to 9,000 miles	29.7p	36.9p	44.0p
9,001 to 15,000 miles	17.8p	20.1p	22.6p
Thereafter	17.8p	20.1p	22.6p

Passenger Allowance: 5p per mile per official Passenger

Pedal Cycles: 10p per mile

Motor Bikes:

	Up to 125 cc	Over 125 cc
Up to 5,000 miles	17.8p	27.8p
Thereafter	6.7p	9.9p

Appendix D - Lease Car Current Mileage Allowances

Employees using a family lease car for the business of the Trust will only be able to claim business mileage at the prevailing HM Revenue & Customs mileage rates.

These rates are set with the aim that they reflect average actual fuel costs. By receiving these rates for business mileage reimbursement HM Revenue & Customs accepts that there is no taxable profit for which the employee is liable.

Rates from 1st June 2017 are as follows:

	Petrol	Diesel	LPG
1400cc or less	11p	9p	7p
1401cc to 2000cc	14p	11p	9p
Over 2000cc	21p	13p	14p

The rates are now to be reviewed four times a year. Any changes will take effect at the beginning of each calendar quarter – on 1 March, 1 June, 1 September and 1 December and will be published on the HM Revenue & Customs (HMRC) website shortly before the date of change. The website link is http://www.hmrc.gov.uk/cars/advisory_fuel_current.htm

Appendix E - Current Subsistence Allowances

From Section 18 and Annex N of the Agenda for Change Handbook

Short overnight stays in hotels, guesthouses and commercial accommodation

A stay in such accommodation approved by the Trust will be reimbursed as follows:

Employees who need to stay overnight in a hotel must make use of the booking arrangements established by the Procurement Department.

The Trust introduced a one stop shop for staff who need to make travel and accommodation bookings for business use only. Called Click Travel, this system will handle your requirements through an easy-to-use online booking tool, which provides up-to-date travel information and advice.

This arrangement means that the Trust will be invoiced directly for the cost of travel and as an employee you will not be asked to pay and then reclaim the cost.

Short overnight stays in non-commercial accommodation

Where an employee stays for short overnight periods with friends or relatives or other non-commercial accommodation the Trust will reimburse £25 per 24 hour period. This includes allowance for meals. No receipts will be required and the payment will be subject to the deduction of income tax and national insurance via the payroll system.

Employees staying in accommodation provided by the Trust or host organization will be entitled to an allowance to cover meals which are not provided free of charge, up to £20 per 24 hour period. If no receipt is provided with the claim then reimbursement will be subject to income tax and national insurance.

Where accommodation and meals are provided without charge to employees, e.g. on residential training courses, an incidental expenses allowance of £4.20 per 24 hour period will be payable.

Day Subsistence

A meal allowance is claimable when an employee is necessarily absent from home on official Trust business and more than 5 miles from their base.

Where a claim for day subsistence is made, it must be necessary to spend more on meals than is incurred when the employee is at their base. If the rate for over 10 hours is claimed, two meals must in fact be necessary whilst away from home and base.

A lunch allowance of £5 is claimable where the employee is away from base for a period of more than 5 hours and covering the normal lunch time period of 12:00pm to 2:00pm.

An evening meal allowance of £15 is claimable where the employee is away from base for more than 10 hours and unable to return to base or home before 7:00pm and as a result of the late return is required to have an evening meal. If no receipt is provided, the evening meal allowance will be subject to income tax and national insurance.

Late night duties allowance

An employee who is required to work late at night, in addition to a day duty, may claim an evening meal allowance of £3.25. This allowance is subject to income tax and national insurance.

Appendix F - Other Travel Related Costs

Public Transport

Fares actually incurred will be reimbursed for trains, tube, bus and boat etc. Receipts must be uploaded/attached to claims. Trains should be booked using the Click travel system. If for any reason this is not the case then a Click non-use verification form should be completed.

Tolls, Fees etc.

Employees may claim the costs of bridge tolls, ferries, car parking fees etc. incurred whilst carrying out official Trust business. Receipts must be uploaded/attached to claims.

Cabs or Taxis

In circumstances where public transport would not be appropriate or reasonable, employees may claim full reimbursement (including any reasonable gratuity) for fares incurred; Receipts must be uploaded/attached to claims.