

TRUST-WIDE NON-CLINICAL POLICY DOCUMENT

CORPORATE TRAVEL AND SUBSISTENCE

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2020 – Version 7

Striving for perfect care and a just culture

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CORPORATE TRAVEL AND SUBSISTENCE

Further information about this document:

Document name	Corporate Travel and Subsistence Policy HR24
Document summary	This Policy details the principals regarding Business Travel and Expenses and outlines the process and duties of Managers and Colleagues
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This document can be made available in a range of alternative formats including various languages, large print and braille etc	

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Version 1	Trust Board	November 2010

SUPPORTING STATEMENTS

This document should be read in conjunction with the following statements:

SAFEGUARDING IS EVERYBODY'S BUSINESS

All Mersey Care NHS Foundation Trust colleagues have a statutory duty to safeguard and promote the welfare of children and adults, including:

- being alert to the possibility of child/ adult abuse and neglect through their observation of abuse, or by professional judgement made as a result of information gathered about the child/ adult;
- knowing how to deal with a disclosure or allegation of child/adult abuse;
- undertaking training as appropriate for their role and keeping themselves updated;
- being aware of and following the local policies and procedures they need to follow if they have a child/vulnerable adult concern;
- ensuring appropriate advice and support is accessed either from managers, *Safeguarding Ambassadors* or the trust's safeguarding team;
- participating in multi-agency working to safeguard the child or adult (if appropriate to your role);
- ensuring contemporaneous records are kept at all times and record keeping is in strict adherence to Mersey Care NHS Foundation Trust policy and procedures and professional guidelines. Roles, responsibilities and accountabilities, will differ depending on the post you hold within the organisation;
- ensuring that all colleagues and their managers discuss and record any safeguarding issues that arise at each supervision session

EQUALITY AND HUMAN RIGHTS

Mersey Care NHS Foundation Trust recognises that some sections of society experience prejudice and discrimination. The Equality Act 2010 specifically recognises the *protected characteristics* of age, disability, sex, race, religion and belief (or lack thereof), sexual orientation, gender reassignment, pregnancy and maternity and marital and civil partnership status. The Equality Act also requires regard to socio-economic factors.

The trust is committed to promoting and advancing equality and removing and reducing discrimination and harassment and fostering good relations between people that hold a protected characteristic and those that do not both in the provision of services and in our role as a major employer. The trust believes that all people have the right to be treated with dignity and respect and is committed to the elimination of unfair and unlawful discriminatory practices.

Mersey Care NHS Foundation Trust also is aware of its legal duties under the Human Rights Act 1998. Section 6 of the Human Rights Act requires all public authorities to uphold and promote Human Rights in everything they do. It is unlawful for a public authority to perform any act which contravenes the Human Rights Act.

Mersey Care NHS Foundation Trust is committed to carrying out its functions and service delivery in line with a Human Rights based approach and the FREDA principles of **F**airness, **R**espect, **E**quality **D**ignity, and **A**utonomy

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1. PURPOSE AND RATIONALE

- 1.1 As a public body Mersey Care NHS Foundation Trust (the Trust) has a duty to manage its resources efficiently and effectively. The Trust recognises the impact that travel can have on the environment and therefore acknowledges its role in maximising transport opportunities which both minimise carbon emissions and promote the most cost effective method of transport to colleagues undertaking official Trust business.
- 1.2 In line with the Government's 'Green Transport Plan', the policy also details a salary sacrifice cycle scheme and salary sacrifice car lease scheme offered by the Trust to promote healthier journeys to work and reduce environmental pollution.
- 1.3 The purpose and rationale of this policy is therefore to ensure that those travelling on Trust business do so in a manner which:
 - 1.3.1 Ensures that the expenditure is appropriate;
 - 1.3.2 Ensures cost effectiveness;
 - 1.3.3 Promotes the reduction of carbon emissions where possible; and
 - 1.3.4 Fulfils the needs of both the Trust and the traveller.
 - 1.3.5 Ensures compliance with the Government's Duty of Care requirements

2. OUTCOME FOCUSED AIMS AND OBJECTIVES

The aims and objectives of this policy are:

- 2.1 To provide a clear understanding of the Trust's principles regarding business travel and sustainable travel options
- 2.2 To set out the rules and provide guidance regarding the authorisation and reimbursement of travel and associated expenses arising as a result of official duties undertaken on behalf of the Trust
- 2.3 To detail the procedure for all eligible colleagues in relation to the Trust Lease Vehicle Scheme and Salary Sacrifice Lease Car Scheme and Cycle to Work Scheme (HR15)

3. SCOPE

- 3.1 The Policy is applicable to:
 - 3.1.1 Board Directors, Non-Executive Directors and Very Senior Managers (VSM);
 - 3.1.2 Trust Managers;
 - 3.1.3 All Trust colleagues, including temporary or seconded colleagues, trainees and those undergoing training or on work experience;
 - 3.1.4 Medical Colleagues;
 - 3.1.5 Other individuals acting on behalf of the Trust such as Contractors, Agents, representatives and External Consultants. Those responsible for engaging

and / or supervising individuals in such roles Community and Mental Health Services should ensure that the individuals are familiar with the Policy and acknowledge their obligations.

4. DEFINITIONS

4.1 Table of definitions applicable to this Policy

Term	Definition
The Trust	Mersey Care NHS Foundation Trust
Salary Sacrifice	A salary sacrifice is a system whereby a colleague gives up the right to receive part of their pay due to them under their contract of employment in return for the employer's agreement to provide some form of non-cash benefit.
Business Travel	Travel arising as a result of official duties undertaken on behalf of the Trust.
Trust Lease Vehicle	A lease car is a vehicle that is provided under a contract hire agreement by a leasing company and is predominantly used for a combination of business and private use.
Hire Car	Hire cars are provided by a daily rental company for short term use and normally for a specific purpose. Periods of hire would not normally exceed 28 days.
Base	A base is where a colleague may be attached or report to or where correspondence is normally sent. It may not be a permanent workplace and it may not be where the colleague's line manager has a permanent work base.
Permanent Work Base	A work base is considered permanent if the attendance is frequent and is the place where the colleague normally attends for all or almost all of the period for which they are employed.
Temporary Work Base	A work base is a temporary work base if a colleague goes there only to perform a task of limited duration or for a temporary purpose.

5. DUTIES

5.1 Chief Executive

The Chief Executive has delegated responsibility for ensuring compliance with this policy to the Executive Director of Workforce.

5.2 Board Directors/VSM

5.2.1 Actively encourage sustainable transport options amongst colleagues wherever this is possible and lead by example in this regard;

5.2.2 Should ensure that managers within their Divisions apply this policy in a fair and consistent way.

5.3 Managers

5.3.1 Managers are responsible for reviewing and approving travel arrangements within their areas of responsibility and should incorporate the principles contained within this policy into their decision making and business planning.

5.3.2 Managers must:

5.3.2.1 Actively encourages sustainable transport options amongst colleagues wherever this is possible and lead by example in this regard;

5.3.2.2 Ensure that the Travel Policy is applied fairly and consistently;

5.3.2.4 Identify those colleagues whose role requires them, during the course of their work, to claim travel and associated expenses and to inform those colleagues of their responsibilities under this policy;

5.3.2.5 Check travel and subsistence claims for appropriateness and accuracy and authorise as appropriate

5.3.2.6 Maintain sufficient records of any approved taxi journeys which have been undertaken to enable the appropriate checks to be made, prior to authorisation, of any associated taxi invoices which have been presented for payment;

5.3.2.7 Ensure that travel and subsistence claims, are authorised, in accordance with the payroll processing timetable.

5.4 Colleagues Eligible to Claim

5.4.1 Colleagues must:

5.4.1.1 Apply this policy when making travel arrangements;

5.4.1.2 Submit mileage and subsistence claims in a timely and accurate manner;

5.4.1.3 Incur only expenditure that is consistent with the Trust's needs and exercise care in determining appropriate expenditure;

5.4.1.4 Where possible, book travel by public transport in advance and take advantage of any available special deals, to maximise cost savings;

5.5 Duty of Care

5.5.1 In order that the Trust is assured that it is compliant with Duty of Care legislation, colleagues must ensure that their driving licence and vehicle insurance documents are valid and fit for purpose. This will be monitored through the expenses system and colleagues will be expected to provide appropriate documentation to the system administrator.

5.5.2 Failure to provide documentation will result in expense claims being rejected and unpaid

5.5.3 It is a legal requirement that all colleagues driving for work in their own vehicle must ensure that:

5.5.3.1 The vehicle complies with the law, is in safe and roadworthy condition and is suitable for its purpose;

5.5.3.2 They hold a valid driving licence; and

5.5.3.3 They have the appropriate insurance that covers them for business use. Failure to comply with this request may be reviewed to understand the issues and if this needs further investigation but mainly to see if learning can be shared

5.5.3.4 They have insurance (including business cover) as a minimum for the vehicle in respect of which mileage is claimed road tax and a valid MOT certificate

5.5.3.5 Declare penalty points and/or changes to your licence which would affect your ability to drive for work.

Notes:

- *Insurance coverage must be maintained throughout the entire period of the claim.*
- *Depending upon the job role undertaken, a review to understand the issues will be undertaken in situations where 'Points' have been applied to an colleague's driving license. If further investigation is required then the colleagues will be informed and supported through the process.*

6 PROCESS

6.1 Principles

6.1.1 Although the Trust has the Agenda for Change Terms and Conditions for travel expenses and HMRC Guidance (Appendix 2), a local agreement has been agreed on some aspects of these Terms and Conditions

6.1.2 With the exception of Non- Executive Directors, who are entitled to receive payment of 'home to office expenses', the reimbursement of personal mileage and commuting related expenses, and the payment of excess travel are excluded. The information sheet relating to **Non-Executive Directors is shown as Appendix 1**

6.1.3 The Trust will not be responsible for the payment of parking fines or expenses incurred as a result of traffic motoring offences which remain the responsibility of the individual concerned.

6.1.4 The payments of personal credit card bills relating to expenses incurred on official Trust Business remain the responsibility of the individual concerned after seeking reimbursement for the Trust.

6.1.5 Expenses for excess baggage incurred by the necessity of taking items for business reasons, e.g. display equipment, when travelling by air, will be

reimbursed by the Trust. However, the Trust will not be responsible for personal excess baggage.

- 6.1.6 The Trust will reimburse the cost of Air travel insurance for approved Trust business, which is not recoverable from other sources. The traveller should ensure that they have adequate cover, (*endorsed for business travel*), for medical and other travel associated expenses, e.g. lost baggage, cancellations etc. Receipted premiums, or pro rata premiums if travelling under a family, annual or multi trip policy, will be reimbursed by the Trust. However, the individual should ensure that they have their own insurance in place for expensive personal items and equipment such as laptops, jewellery and PDA's which are excluded from reimbursement by the Trust.
- 6.1.7 Where practicable to do so, journeys should be shared with colleagues and passenger miles claimed.
- 6.1.8 As a general principle, journeys from home to work are not reimbursed. Particular care therefore needs to be taken in claiming for business journeys which start or finish at home, which should be claimed as the lesser of the distance actually travelled compared to the mileage from / to the designated base.
- 6.1.9 The Agenda for Change NHS Terms & Conditions of Service Handbook, Section 17 includes the rates to be used for reimbursement to colleagues in respect of mileage allowances and subsistence costs. The current rates are detailed at Appendix 2 and Appendix 3 respectively.
- 6.1.10 Medical Colleagues will be reimbursed in line with Schedule 21 of Medical & Dental Terms and Conditions of Service for Consultants and Schedule 20 of the Terms and Conditions for Speciality Doctors (Appendix 6 and Appendix7).
- 6.1.11 Trust Lease Vehicle mileage rates reflect the H.M. Revenue and Customs company car advisory fuel rates. The current rates are detailed at Appendix 2. These rates are updated on a quarterly basis and can be found at <https://www.gov.uk/government/publications/advisory-fuel-rates>. Salary sacrifice mileage rates are paid at recognised standard rate for Agenda for Change. However they are taxed on the difference between that and the HMRC Advisory Rate.
- 6.1.12 In order to ensure that individuals are reimbursed in a timely manner and that the business expenses are reflected in the Trust's accounting records, travel and subsistence claims should be submitted for payment without delay, in accordance with the payroll processing timetable.
- 6.1.13 The Trust now utilises an electronic online expenses package which can be found at www.sel-expenses.com .
- 6.1.14 The Trust reserves the right to withhold payment of claims which are in between three and six months. Claims in excess of six months will not be paid, unless in exceptional circumstances.
- 6.1.15 The Trust will not reimburse the purchase of alcoholic drinks at any time.
- 6.1.16 Individuals must be aware of their responsibility to drive safely and to comply with the Road Traffic Act and the Highway Code at all times.

6.1.17 Making a dishonest claim is contrary to Trust policies and therefore may be treated as misconduct, which would be dealt with in accordance with the Trust's Disciplinary Procedure. Such claims may also constitute a criminal offence, which could potentially result in prosecution

6.2 Supporting Procedure

6.2.1 Travel Allowances

6.2.1.1 Travel allowances reimburse colleagues for the cost of necessary business travel. The rate paid is dependent upon the annual business mileage travelled in a twelve month period 1st July – 30th June.

6.2.1.2 The Trust will reimburse travel expenses incurred whilst undertaking official Trust business at the rates set out in Agenda for change, however rather than 3500 miles this has been extended to 4500 miles.

6.2.1.3 Travel expenses will be paid using the quickest route.

6.2.1.4 All expense will be consolidated for payment. The consolidating process does not alter the way that mileage is paid and it would still look at each daily journey but rounds that up or down.

6.2.2 Public Transport Mileage Rate

6.2.2.2 In all cases, public transport should be used at the economy tariff. There is no entitlement to travel first class for any colleague.

6.2.2.3 Travel by public transport, wherever possible will generally be regarded as appropriate for return journeys of more than 100 miles or when the journey is to or from training courses, including single training events and departmental away days, irrespective of the length of the journey.

6.2.2.4 The current rates are determined by the Agenda for Change Terms and Conditions.

6.2.3 Mileage Rates

6.2.3.1 The mileage rate allowances set out in Agenda for Change Terms and Condition (Appendix 2) will be paid to colleagues who use their own vehicle for official journeys other than in the circumstances described in section Public Transport Rate Mileage.

6.2.4 Passenger Allowances

6.2.4.1 With the exception of Trust lease vehicle users, where other colleagues are conveyed on business and their fares would have otherwise been paid by the Trust, the passenger allowance set out in Agenda for Change will be paid.

6.2.4.2 Where, at the requirement of the Trust, an colleague carries heavy or bulky equipment in a Trust Lease Vehicle or private car, an allowance as set out in

Agenda for Change shall be paid on journeys on which the equipment is carried provided that: Community and Mental Health Services

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

6.2.5 Excess Travel for Private Cars

6.2.5.1 Permanent change of base

6.2.5.1.1 Excess Travel is defined in paragraph 17.17 of the Agenda for Change NHS Terms and Conditions Handbook as: *“A compulsory change of base, either permanent or temporary, resulting in extra daily travelling expenses”*.

6.2.5.1.2 Therefore, colleagues who are required to change their base of work as a result of a merger of NHS employers, or due to their acceptance of another post as an alternative to redundancy, may be reimbursed their extra daily travelling expenses.

6.2.5.1.3 The excess mileage, which is paid at reserve rate, may be claimed for a period up to 4 years from the date of transfer and is based on the additional distance travelled between the colleague’s home and their old base and their home to the new base.

6.2.5.1.4 Excess travel will cease to be paid where a colleague accepts a new post or secondment within the 4 year period.

6.2.5.1.5 Excess Mileage is treated as private journeys by the Inland Revenue and is subject to tax and national insurance deductions.

6.2.5.1.6 Colleague using a salary sacrifice lease car to travel to and from work will be reimbursed excess mileage at the excess mileage rate.

6.2.5.1.7 The appropriate Terms and Conditions for Medical and Dental Staff will be applied.

6.2.5.2 Temporary Transfer

6.2.5.2.1 In accordance with Paragraph 17.20 of the Agenda for Change NHS Terms and Conditions Handbook Colleagues who are required by the Trust to carry out temporary duties at a place other than their permanent place of employment and who travel daily to their temporary base whilst continuing to live near their permanent headquarters, may be reimbursed their excess travelling expenses.

6.2.5.2.2 The appropriate Terms and Conditions for Medical and Dental colleague will be applied.

6.2.6 Hire Cars by colleagues

- 6.2.6.1 The use of hire cars is not permitted unless it can be demonstrated that this is the most cost effective method of transport. Hire cars should be procured by the Procurement Department

6.2.7 Train Travel

- 6.2.7.1 As with all purchases budget holders should always look to obtain best value for money before deciding which ticket to purchase and advantage should always be taken of best prices available, which includes standard class rail tickets, rather than 'open ended' tickets, where possible
- 6.2.7.2 Train tickets should be obtained through the trust preferred on-line booking system. Access can be arranged by contacting the Procurement Section.

6.2.8 Air Travel

- 6.2.8.1 Travel by air is not permitted unless it can be demonstrated that better value for money can be obtained by flying, taking into account the respective journey times and overall cost of the trip.
- 6.2.8.2 Air travel tickets, via the most direct and economical route should be obtained through the trust preferred on-line booking system. Access can be arranged by contacting the Procurement Section. Where possible at least seven calendar days notice should be provided when requesting train or air tickets

6.2.9 Taxis for colleagues

- 6.2.9.1 Taxis may only be used where it can be demonstrated that taxi use is:
- The only feasible mode of transport; or
 - More economical than the normal car mileage claim
- 6.2.9.2 Claims should be reasonable in the circumstances and evidenced through a receipt, clearly linked to an agreed event or meeting.
- 6.2.9.3 Any authorised taxi expenditure incurred may be reimbursed using the Trust's e-expenses claim software.
- 6.2.9.3 Where taxis are required locally, authorised bookings should be made via the Trust's agreed protocol and in accordance with the procedure for the recording, monitoring and reconciliation of taxi usage.
- 6.2.9.4 For further details please refer to Appendix 5

6.3 Subsistence Allowances

6.3.1 Colleague Day Subsistence

- 6.3.1.1 A meal allowance is payable when a colleague is necessarily absent from home on official business and is more than five miles from their base by the

shortest practicable route, and the cost of the meal is more than would have been spent at the colleagues base.

- 6.3.1.2 A single meal allowance will be payable if the colleague is away from their base or other Trust premises for more than five hours including the lunch period of 12 noon to 2 pm. The actual receipted cost of the meal will be reimbursed up to the maximum limit set out in Agenda for Change.
- 6.3.1.3 A multiple meal allowance will be payable if the colleague is away from their base or other Trust premises for more than ten hours and necessarily leaves their base or home before 5 am, or is unable to return to their base or home before 7pm, or both.
- 6.3.1.4 The Trust will provide reimbursement of the actual receipted cost of all meals up to the maximum limit set out in Agenda for Change.
- 6.3.1.5 These allowances are not paid where meals are provided free of charge at the temporary place of work.
- 6.3.1.6 In circumstances where receipts are not available, i.e. when meals are purchased from vending machines, a full list of items purchased (with costs) is required.

6.3.2 **Colleague Night Subsistence**

- 6.3.2.1 The Trust will reimburse colleague the actual receipted cost of accommodation in a hotel, guesthouse or other commercial accommodation incurred whilst undertaking official Trust business, up to the maximum limits set out in Agenda for Change
- 6.3.2.2 The Trust will reimburse colleague the actual receipted cost of all meals in each complete 24 hour period up to the maximum limit set out in Agenda for Change. Part periods of less than 24 hours will be reimbursed at Day Subsistence rates.
- 6.3.2.3 Where a colleague chooses to stay overnight in accommodation which costs more than the maximum limit, the colleague must pay for the excess cost.
- 6.3.2.4 However, where the maximum limit is exceeded for genuine business reasons, (e.g. the choice of the hotel was not within the colleagues control such as staying at a conference hotel or cheaper hotels were fully booked), additional assistance may be granted at the discretion of the appropriate Executive Director, Chief Operating Officer, or appropriate Senior Manager.

6.3.3 **Colleague Non-Commercial Accommodation**

- 6.3.3.1 Where a colleague stays overnight with friends or relatives or in other non-commercial accommodation, a flat rate sum as detailed in Agenda for Change will be payable for each complete 24 hour period. Part periods of less than 24 hours will be reimbursed at Day Subsistence rates.
- 6.3.3.2 Colleagues shall be entitled to claim the actual receipted cost of all meals that are not provided free of charge in each complete 24 hour period up to

the maximum limit set out in Agenda for ^{Community and Mental Health Services} Change. Part periods of less than 24 hours will be reimbursed at Day Subsistence rates.

6.3.3.3 Where accommodation and meals are provided without charge to the colleague, i.e. on a residential training course, no allowances will be payable.

6.3.4 **Colleague temporary cash advance**

6.3.4.1 The Trust will pay for commercial accommodation through the preferred on-line booking system. Access can be arranged by contacting the Procurement Section. Where it is commercially beneficial to the Trust for colleagues to pay directly then such claims should be submitted through the Trust e-expenses system and reimbursed through payroll.

6.3.4.2 In exceptional circumstances, colleagues who are unable to meet the cost of commercial accommodation prior to reimbursement may apply for a Temporary Cash Advance via their line manager. A maximum amount equal to the subsistence rate per night may be claimed in advance. These exceptional circumstances will include trips that include multiple overnight stays or where the claims procedure will cause the colleague financial hardship.

6.3.4.3 Until they are cleared by a valid e-expenses claim Temporary Cash Advances are a debt that is owed by the colleague to the Trust. Colleagues who have used the cash advance facility will be expected to submit an e-expenses claim as soon as possible on return to work to the payroll section.

6.3.4.4 Any cash advance that remains outstanding two months after the overnight stay will be deducted from salary.

6.3.5 **Colleague attending conferences**

6.3.5.1 On some occasions accommodation will be included in the cost of a conference, payment for which has to be made at the time of booking. In these circumstances colleagues, where possible, should ensure that the cost of any accommodation and associated meals does not exceed the maximum rates set out in Agenda for Change. If these rates are exceeded and where the conference programme allows, alternative accommodation should be used or the difference should be paid by the individual.

6.3.6 **Colleague hospitality**

6.3.6.1 The subsistence allowances set out above are not intended to cover occasions when it may be considered that the Trust is providing hospitality to persons not employed by Mersey Care NHS Foundation Trust.

6.3.6.2 Guidance on what can or cannot be provided on such occasions is detailed in the Trust's 'Standards of Business Conduct', F.04

6.4 Cycle to Work Scheme

- 6.4.1 As part of the Government Green Transport Plan the Trust runs a 'cycle to work scheme' assisting colleagues to purchase a bike using a salary sacrifice scheme. Full details of the scheme can be found at www.vivup.co.uk

6.5 Trust Lease Vehicle Scheme

- 6.5.1 This scheme is available to colleagues who meet the necessary criteria, as defined in HR15 Trust Lease Vehicle Policy or where the Trust has agreed a lease car as part of an colleague's remuneration package, due to regular mileage required. The scheme applies to all colleagues. All colleagues are expected to participate in the scheme if it is classed as economically viable.

6.6 Salary Sacrifice Lease Car Scheme

- 6.6.1 The Salary Sacrifice Lease car scheme is a colleague benefit designed to provide all permanent colleague with the option of having access to a new car of their choice.
- 6.6.2 The colleague lease's a car from the Trust lease car supplier normally for a period of 3 years. During the period the colleague will enter into a salary sacrifice arrangement with the Trust.

Further information is available at : www.nhsfleetsolutions.co.uk

6.7 Travel Passes for Colleagues

- 6.7.1 The Trust will support colleagues to purchase annual travel passes to enable them to utilise public transport to travel to and from work. The Trust will pay the cost of the travel pass (an original receipt will be required) and the cost will be deducted from colleagues salary over a period of 12 months. Colleagues who leave the Trust part way through the repayment period will be required to repay in full any outstanding payments due.

7 CONSULTATION

- 7.1 Staff Side, the Deputy Director of Workforce and the Human Resource Policy have been consulted regarding the revision of this policy.

8 TRAINING AND SUPPORT

- 8.1 There are no specific training needs required.

9 MONITORING

- 9.1 Compliance with this policy will be monitored by:

- The Trust's Internal Auditors via departmental audits and detailed reviews at the request of the Audit Committee, who will review the findings.
- Counter Fraud Services via investigations undertaken at the request of the Trust; Budget Holders via authorising and monitoring travel expenditure requests and undertaking reviews following receipt of monthly budgetary information.

10 Equality and Human Rights Analysis

Title: HR 24 Corporate Travel and Subsistence Policy.

Area covered: Trust wide Non Clinical Policy

What are the intended outcomes of this work? *Include outline of objectives and function aims*

This is a review

The policy was impact assessed on the 12.02.2020 and prior to that on the 12.02.2016 and also 14.10.2014

There have been no major changes to the policy.

To provide a clear understanding of the Trust’s principles regarding sustainable travel options.

To provide guidance regarding the authorisation and reimbursement of travel and associated expenses arising as a result of official duties undertaken on behalf of the Trust.

To detail the procedure for all eligible employees in relation to the lease car scheme and the salary sacrifice lease car scheme.

Who will be affected? All staff, People Participation, Volunteers .

Evidence

What evidence have you considered?

The policy and the two reviews.

Disability (including learning disability)

No issues identified within discussions.

Sex

No issues identified within discussions.

Race

No issues identified within discussions.

Age No issues identified within discussions.

Gender reassignment (including transgender).

No issues identified within discussions.
Sexual orientation No issues identified within discussions.
Religion or belief No issues identified within discussions.
Pregnancy and maternity
Carers No issues identified within discussions.
Other identified groups No issues identified within discussions.
Cross Cutting No issues identified within discussions.

Human Rights	Is there an impact? No How this right could be protected? N/A
Right to life (Article 2)	<i>Use not engaged if Not applicable</i> This article is not engaged.
Right of freedom from inhuman and degrading treatment (Article 3)	<i>Use supportive of a HRBA if applicable</i> This article is not engaged.
Right to liberty (Article 5)	This article is not engaged.
Right to a fair trial (Article 6)	This article is not engaged.
Right to private and family life (Article 8)	This article is not engaged.
Right of freedom of religion or belief (Article 9)	This article is not engaged.
Right to freedom of expression Note: this does not include insulting language such as racism (Article 10)	This article is not engaged.
Right freedom from discrimination (Article 14)	This article is not engaged.

Engagement and Involvement *detail any engagement and involvement that was completed*

inputting this together.

All staff and People participation members and volunteers will be made aware of this policy including the process to ordering transport for Trust business.

Summary of Analysis

Eliminate discrimination, harassment and victimisation

This is a Trust policy that relates to travel and associated costs.
 No discrimination has been detected.

Advance equality of opportunity

No issues detected.
 Car lease system open to all employees in line with NHS/Dept of Health policy.

Promote good relations between groups

No issues detected.

What is the overall impact?

Any negative impact likely to be low.

Addressing the impact on equalities

No further action planning required.

Action planning for improvement

Detail in the action plan below the challenges and opportunities you have identified. *Include here any or all of the following, based on your assessment*

- *Plans already under way or in development to address the **challenges and priorities** identified.*
- *Arrangements for continued engagement of stakeholders.*
- *Arrangements for continued monitoring and evaluating the policy for its impact on different groups as the policy is implemented (or pilot activity progresses)*
- *Arrangements for embedding findings of the assessment within the wider system, OGDs, other agencies, local service providers and regulatory bodies*
- *Arrangements for publishing the assessment and ensuring relevant colleagues are informed of the results*

- *Arrangements for making information accessible to colleague, patients, service users and the public*
- *Arrangements to make sure the assessment contributes to reviews of DH strategic equality objectives.*

For the record

Name of persons who carried out this assessment:

This review was completed by
George Sullivan Secure Division Equality and Human Rights Advisor
Helen Brook Secure Division Human Resource Manager
Louise Southern Corporate Division HR Advisor

Date assessment completed: 12.02.2020

Name of responsible Director: Executive Director Of Workforce

Date assessment was signed:

February 2020

<p>IMPLEMENTATION PLAN (Appendix 1)</p>	<p>Issues identified / Action to be taken</p>
<p>1. Co-ordination of implementation</p> <ul style="list-style-type: none"> How will the implementation plan be co-ordinated and by whom? <p><i>Clear co-ordination is essential to monitor and sustain progress against the implementation plan and resolve any further issues that may arise.</i></p>	<p>The implementation plan will be co-ordinated by the Executive Director of Resources who will ensure that once ratified, the revised policy is widely publicised via Team Brief, Trust newsletter and the Trust Website. A Trust wide email will also be issued to Advise of the revision of the Policy and encourage review.</p>
<p>2. Engaging colleagues</p> <ul style="list-style-type: none"> Who is affected directly or indirectly by the policy? Are the most influential colleagues involved in the implementation? <p><i>Engaging colleagues and developing strong working relationships will provide a solid foundation for changes to be made.</i></p>	<p>All Directors, Non Executive Directors, Managers, Colleagues and external contractors, agents and consultants working on behalf of the Trust.</p> <p>The Policy will be implemented with the support of the Chief Executive on behalf of the Trust Board.</p>
<p>3. Involving service users and carers</p> <ul style="list-style-type: none"> Is there a need to provide information to service users and carers regarding this policy? Are there service users, carers, representatives or local organisations who could contribute to the implementation? <p><i>Involving service users and carers will ensure that any actions taken are in the best interest of services users and carers and that they are better informed about their care.</i></p>	<p>There is no need to provide service users and carers with a copy of the Policy However, it is available if requested.</p> <p>Service Users and Carers will not be involved in implementing the Policy.</p>
<p>4. Communicating</p> <ul style="list-style-type: none"> What are the key messages to communicate to the different stakeholders? How will these messages be communicated? <p><i>Effective communication will ensure that all those affected by the policy are kept informed thus smoothing the way for any changes. Promoting achievements can also provide encouragement to those involved.</i></p>	<p>Key messages are:</p> <ul style="list-style-type: none"> ❖ To promote the use of sustainable transport options where possible ❖ To have an awareness of the Trust's principles regarding travel and subsistence allowances <p>The Policy will be widely publicised via Team Brief, Trust newsletter and the Trust Website.</p>

<p style="text-align: center;">IMPLEMENTATION PLAN</p> <p>(Appendix 1)</p>	<p style="text-align: center;">Issues identified / Action to be taken</p>
<p>5. Resources</p> <ul style="list-style-type: none"> • Have the financial impacts of any changes been established? • Is it possible to set up processes to re-invest any savings? • Are other resources required to enable the implementation of the policy e.g. increased staffing, new documentation? <p><i>Identification of resource impacts is essential at the start of the process to ensure action can be taken to address issues which may arise at a later stage.</i></p>	<p>There are no additional financial implications arising from the implementation of the Policy</p> <p>.</p>
<p>6. Securing and sustaining change</p> <ul style="list-style-type: none"> • Have the likely barriers to change and realistic ways to overcome them been identified? • Who needs to change and how do you plan to approach them? • Have arrangements been made with service managers to enable colleagues to attend briefing and training sessions? • Are arrangements in place to ensure the induction of new colleagues reflects the policy? <p><i>Initial barriers to implementation need to be addressed as well as those that may affect the on-going success of the policy</i></p>	<p>Developing awareness of the Trust's commitment to reduce carbon emissions.</p> <ul style="list-style-type: none"> ❖ Advise colleagues of the Policy at induction ❖ Promote the Trusts Cycle to Work Scheme

<p>IMPLEMENTATION PLAN</p> <p>(Appendix 1)</p>	<p>Issues identified / Action to be taken</p>
<p>7. Evaluating</p> <ul style="list-style-type: none"> • What are the main changes in practice that should be seen from the policy? • How might these changes be evaluated? • How will lessons learnt from the implementation of this policy be fed back into the organisation? <p><i>Evaluating and demonstrating the benefits of new policy is essential to promote the achievements of those involved and justifying changes that have been made.</i></p>	<p>More considered use of sustainable transport options</p> <p>Regular reviews will be undertaken by:</p> <ul style="list-style-type: none"> • Internal Audit; • The Audit Committee; and • Managers; <p>Any issues requiring attention that are raised during review will be dealt with appropriately.</p>
<p>8. Other considerations</p>	<p>N/A</p>

Appendix 1

NHS Improvement Non-Executive Board Members

Non-executive Information Sheet

Expenses

This information sheet has been prepared for NHS Trust Chairs and Non-Executives by NHS Improvement from source material provided by the Department of Health. In the event of any dispute about entitlement to expenses payments, reference should be made to the relevant order or authority.

Contents

1. General
2. Travelling expenses
 - a. Home to office expenses
 - b. Mileage rates
 - c. Public transport
3. Subsistence
 - a. Day subsistence
 - b. Overnight absence
4. Carer expenses
5. Frequently asked questions

1. General

- a. Expenses are paid to NHS Chairs and Non-Executives at rates set by the Secretary of State for Health
- b. It has been agreed that from 1 December 2013 the rates of expenses and subsistence payable to chairs and non-executive directors of NHS trusts will mirror the rates set under Agenda for Change (AfC) and will be amended automatically as and when the rates under Agenda for Change are amended.
- c. When claiming expenses, Chairs and Non Executives are required to certify that:
 - Travelling expenses were actually incurred on NHS business;

and

- Subsistence expenses were necessarily incurred and that the periods of absence and details of meals taken were specified in the claim.
- d. There is no local discretion to pay at rates other than those detailed below.
- e. All claims must be made via the local payroll system using local claim forms.
- f. Local procedures and timetables may apply to processing claims. Chairs and Non Executives are advised to seek advice locally.

2. Travelling expenses

a. Home to office expenses

- Chairs and Non Executives are entitled to receive payment of “home to office” expenses;
- Home to office travelling expenses are wholly taxable. The Inland Revenue has, however, agreed to “Special Arrangements” for NHS bodies to enable them to meet the resulting tax liability. More information on this is available from the HMRC website by visiting the following link: <https://www.gov.uk/hmrc-internal-manuals/payemanual/pay70270>

b. Mileage Rates

Type of vehicle	P per mile	Up to	Then p per mile
Car (all fuel types)	56p	3,500 miles pa	20p
Motor cycle	28p	-	-
Pedal cycle	20p	-	-
Passenger allowance	5p	-	-
Reserve rate	28p	-	-
Carrying heavy or bulky equipment	3p	-	-

c. Public Transport

- The cost of up to first class travel by rail, bus and/or coach will be met. Chairs and Non-Executives should take advantage of any reduced fares available.
- In addition, the cost of any seat reservation, storage of luggage and sleeping accommodation on any overnight journey will be met.
- Where there is a need for urgency, there is no public transport reasonably available or the chair or non-executive has a disability which would make the use of public transport impractical, the cost of any taxi fare and any reasonable gratuity will be met.
- Where there is a cost benefit (in term of travel and subsistence) or the organisation decides that the saving in time is so substantial as to justify travel by air, the costs of a flight and any airport taxes will be met.

3. Subsistence

a. Day subsistence

The following allowances are payable to chairs and non-executives if they have been away from home on NHS business for more than 5 hours, except where appropriate meals and refreshments were provided:

Period of absence	Rate payable
Lunch allowance (more than 5 hours away from base including 12.00pm – 14.00)	£5
Evening meal allowance (more than 10 hours away from base and return after 7pm)	£15

b. Overnight absence

- Overnight accommodation costs and expenses can be met in line with the table below:

Rate	
Bed and breakfast	Receipted costs up to £100 per night Receipted costs up to £120 per night in Central London
Meal allowance per 24 hour period	£20
Night allowances in non-commercial accommodation per 24 hour period (eg staying with friends or relatives)	£25
Incidental expenses per 24 hour period	£4.20

- Higher accommodation costs can be met when appropriate at local discretion. In this circumstance, it is recommended that authorisation is received before the expense is incurred

4. Carer Expenses

- a. Chairs and Non-Executives can claim re-imbusement of expenses incurred while on NHS business in relation to the provision of a carer for any relatives for whom he/she is responsible. The carer responsibility may be for a child or an elderly or infirm relative. The expenses must be receipted and in line with costs of providing such care in the locality.

- b. The inland revenue deem payments made under these arrangement as a taxable benefit and will require tax to be deducted at source.

Frequently asked questions

- Q** I am losing out financially by serving on my board. Can I be paid a “financial loss allowance” in addition to my expenses to compensate me?
- A** No – a “financial loss allowance” is only payable to those in unpaid posts, usually as committee or sub-committee members and is limited to ensure that non-executives are not disadvantaged.
- Q** When I am working for the NHS, I have to employ a deputy to cover my absence from my business. Can I be reimbursed for this expense?
- A** A deputising allowance can only be paid to those in unpaid posts, again, usually as committee or sub-committee members and it too is limited to ensure that non-executives are not disadvantaged.
- Q** I have to travel many miles on behalf of the NHS – can I be provided with a lease car for this?
- A** Yes, if it represents better value for money in comparison with other ways of meeting your travel costs. If any car provided is then made available to you for private use, you will have to make a significant personal contribution to the NHS. This is calculated as the equivalent of the taxable benefit attributed to the private use of the car, calculated using the Inland Revenue’s formula.
- Q** Does a different mileage rate apply if I am training?
- A** No. Training agreed by your organisation is part of your NHS business and you are entitled to expenses in the normal way. There is no provision in the order of determining the expenses payable to chairs and non-executives for any mileage rates other than those set out above.
- Q** As Chair I have to entertain regularly on behalf of the NHS. Is it possible for me to receive an annual payment from which I could meet such expenses?
- A** There is no provision for chairs to be given a special payment to cover the costs of providing hospitality. It may be appropriate for your body to allocate you a specific “hospitality budget”, from which such costs could be met but all expenditure should be receipted and accord with your organisation’s guidelines on the use of hospitality budgets. On no account should this include the provision of alcohol.
- Q** What is the tax liability on mileage expenses?
- A** The Inland Revenue will continue to tax anything over 45p per mile for the first 10,000 miles.
- Q** Under the (AfC) arrangements a potential issue has been identified for those who are required to use a car to travel more than 5,200 miles a year on NHS trust business. This relates to the threshold for moving to the reduced mileage rate which is currently set at 7,500 miles. The threshold for (AfC) is set at 3,500 miles. Ministers have therefore agreed that if the (AfC) arrangements would leave chairs financially worse off, they can elect to remain on the old arrangements for the remainder of their current term of office. Is this option also available to non-executive directors?
- A** We would not expect non-executive directors would travel more than the 5200 business miles needed to make the old arrangement more advantageous. For the rare occasions where it is, however, it would not be fair for them to be

disadvantaged by the new rates and thresholds.
Therefore we are content to extend the transition arrangements to include non-executive directors.

These rates are subject to change

Appendix 2

Mileage Allowances from 1st July 2014 (Agenda for Change Terms and Conditions)

1. Rates of Reimbursement

Type of vehicle / allowance	Annual mileage up to 3,500 miles	Annual mileage over 3,500 miles*	All eligible miles travelled
Car (all types of fuel and engine size)	56.0 pence per mile	20.0 pence per mile	
Motor cycle			28.0 pence
Pedal cycle			20.0 pence
Passenger allowance			5.0 pence
Reserve rate			28.0 pence
Carrying heavy or bulky equipment			3.0 pence

*Agenda for Change annual mileage allowance is up to 3,500 miles, however, Mersey Care have a local agreement regarding this and moved to an allowance of 4,500 miles in 2018.

2. Hospital Travel Cost Scheme **24.0 pence** per mile

3. Lease Car business mileage rate

<https://www.gov.uk/government/publications/advisory-fuel-rates>

Appendix 3

Subsistence Rates from 1st July 2010 *(Agenda for Change Terms and Conditions)*

1. Overnight Accommodation including breakfast
Central London **£55**
Elsewhere (including travel outside the UK) **£55**
2. Meals Allowance (per 24 hour) **£20.00**
3. Overnight Non-commercial accommodation (per 24 hour) **£25.00**
4. Single meal allowance (more than five hours away from base, including the period 12 noon to 2 pm) **£5.00**
5. Multiple meal allowance (more than ten hours away from base, leaving before 5 am or returning after 7pm or both) **£15.00**

Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of the hotel was not within the employees control such as staying at a conference hotel or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the appropriate Executive Director, Chief Operating Officer or appropriate Senior Manager.

Please Note:

These rates are subject to change

Appendix 4

Salary Sacrifice

1. Introduction

Salary Sacrifice allows the colleague to reduce their pay in return for goods, childcare vouchers or a car and therefore pay less Income Tax and National Insurance liability.

2. The Basics

The schemes are available to staff either all year round or at specified times throughout the year.

Eligibility

The schemes are open to all full and part-time colleagues of the Trust on substantive contracts and who are paid by the Trust.

To take advantage of the tax breaks that result from salary sacrifice please also note:

- You must be a UK taxpayer
- Colleagues under 18 years of age will need their application supported by a Guarantor to comply with Consumer Credit Act legislation
- You must be earning more than the National Minimum Wage after your repayment has been deducted.

3. Financial details

Salary Sacrifice

A salary sacrifice is a system whereby a colleague gives up the right to receive part of their pay due to them under their contract of employment in return for the employer's agreement to provide some form of non-cash benefit, in this case the purchase of a bicycle and related equipment. The repayment is taken from the colleagues' gross rather than net salary for the duration of the purchase period.

Saving

Typical savings for the colleague are around 34% but the precise amount depends on the colleague's tax band. An individual being taxed at the higher rate band will save more than someone that pays standard rate tax.

4. Responsibility

The Trust

The Trust has a responsibility to make all colleagues aware of the availability of the scheme. It also has a responsibility to ensure that eligibility requests are processed and that payroll is informed of salary sacrifice details.

Colleagues

Under the terms and conditions of the scheme colleagues commit to making the payment for the salary sacrifice for the duration of the purchase period. If colleagues terminate their employment with the Trust prior to repaying the monies for the purchase of the bike then the remainder of the payment will be taken in full from the final salary.

5. Salary sacrifice considerations

Pay award

Any pay award will be based on the colleague's salary before salary sacrifice. The amount the colleague is paying towards the bicycle will not change.

Pension

A colleague's pension contribution is payable on their full salary. This will be affected by a salary sacrifice arrangement. If you have any queries about pension implications, particularly if you are considering retirement in the next five years, you should contact Pensions at Payroll via email on Pensions@sthk.nhs.uk or telephone 0151 290 4315

Unpaid leave

During approved unpaid leave, such as maternity leave, the purchase period will be extended by the number of months when the salary was not paid and the Trust were not able to collect payments.

Maternity Leave/Paternity Leave/Parental Leave/Sickness Absence

Your reduced income may have an effect on the following:

- During maternity leave / paternity leave / parental leave / adoption leave / sickness absence: any calculations for pay during this period will be made based on salary after the salary sacrifice.

Student loan repayment

Student loan repayments via deduction from payroll will be based on salary after salary sacrifice.

Tax credits

Tax credits may be affected by joining a salary sacrifice scheme. Colleagues in receipt of Tax credits should seek advice from HM Revenue and Customs Tax Credits helpline on 0845 300 3900.

Credit checks and credit status

There is no credit check to join the scheme.

Lending companies may view the existence of a salary sacrifice arrangement as an existing loan when determining an colleague's credit status.

Informing HM Revenue & Customs

The bicycle scheme is a government sponsored initiative that has been set up so that colleagues do not have to pay tax on items bought under the agreement. Colleagues do not need to contact HM Revenue & Customs.

6. Terminating events

Leaving the organisation

If the colleague leaves the organisation before the end of the purchase period, they will be required to settle all outstanding monies before they leave. The outstanding balances will be deducted from their final **net** salary payment.

Settlement is from net pay because once you leave the Trust you also leave the Cycle to Work Scheme and are no longer eligible for tax deductions.

Cancelling the agreement

Under the terms of the scheme it is not possible for the purchase to be cancelled. Therefore the colleague is committed to making the salary sacrifice for the duration of the this period. If employment is terminated during the hire period, the colleague is still liable to complete payments identified in the hire agreement. This means that you must be sure you are happy entering the scheme and with the selection you have made.

7. Further details

Using the bicycle for work

Colleagues can claim mileage if they use their bicycle for work related journeys (travelling from home to your base of work does not count as a work related journey) the current rate for using your bicycle for work travel is 10 pence per mile.

Vivup

Vivup Bikes for the NHS will produce a brochure of the bicycles that they supply via their mail order service.

Queries

Further details of the bicycles they supply and how the scheme works can be found on the website www.vivup

APPENDIX 5

Taxi Procedure

1. Executive Summary

Significant costs are incurred annually through the use of Taxis across the trust for the purpose of transportation of staff, service users and other resources. Therefore, the aim of this procedure is to ensure efficient, effective and economical use of taxis by ensuring the appropriate clinical and operational use of taxis and provide clear concise guidance on the use of taxis in order to ensure; consistent practice, a reduction in usage and avoid misuse.

This procedure applies to all Board Directors, Non Executive Directors, medics, including junior doctors, managers and staff; including permanent, seconded and temporary staff and those undergoing training and work experience.

This procedure should be read in conjunction with the following documents

- Health Records Policy (IT06 Page 14, 9.1 Records in transit)
- Infection Control Policy (IC01 Page 52, 3.7 Collection & Transport of Specimens)
- Mersey Care NHS Foundation Trust – Pharmacy Department Standard Operating Procedures Use of taxis during normal working hours
- Protocol on Payments to Service Users and Carers (Refer to Website)
- Scheme of Reservation & Delegation (F03)
- Travel & Subsistence Policy (HR24)

2. Introduction

2.1 Rationale:

As a public body the trust has a duty to manage its resources efficiently, effectively and economically. This procedure applies to all staff engaged in working for Mersey Care NHS Foundation Trust. Booking of taxis through the trust commits NHS money and it is important that travel expenses be kept to a minimum. All travel should be carried out at the most economic rate.

The use of a taxi must not be treated as the norm; all alternatives should be exhausted first, including public transport, and full justification given before authorisation is made.

Junior doctors' line managers (Educational Supervisors) must authorise and be confident of the appropriateness of the expenses incurred in using a taxi. Community and Mental Health Services

The objective of this procedure is to ensure that the use of taxis to conduct trust business is done so in a manner which:

- Ensures consistent practice across the trust
- Ensures that the expenditure is appropriate
- Ensures cost effectiveness
- Fulfils the needs of the trust in order to conduct its business
- Promotes the reduction of carbon emissions where possible

2.2 Scope:

This procedure applies to all Board Directors, Non Executive Directors, medics, including junior doctors, managers and staff; including permanent, seconded and temporary staff and those undergoing training and work experience.

Therefore, those responsible for engaging and / or supervising individuals in such roles should ensure that the individuals are familiar with both the procedure and acknowledge their obligations under them.

2.3 Principles:

2.3.1 Equality and Human Rights

- (a) The Trust recognises that all sections of society may experience prejudice and discrimination. This can be true in service delivery and employment. The trust is committed to equality of opportunity and anti-discriminatory practice both in the provision of services and as a major employer. The trust believes that all people have the right to be treated with dignity and respect. The trust is working towards, and is committed to the elimination of unfair and unlawful discriminatory practices. All colleagues have responsibility for the effective implementation of the policy. They will be made fully aware of this policy and without exception must adhere to its requirements.
- (b) The trust is also aware of its legal duties under the Human Rights Act 1998.
- (c) The trust is committed to carrying out its functions and service delivery in line with the Human Rights *FREDA principles* (i.e., **F**airness, **R**espect, **E**quality, **D**ignity and **A**utonomy).

2.3.2 Appropriate Use of Taxis

Taxis can be provided where it is not practicable or possible for an alternative mode of transport to be used to move resources (colleagues, service users/carers or goods) from one location to another. Colleagues will be required to justify the reason for booking a taxi.

Appropriate use includes moving patient information, medication and samples in an emergency situation, where in a professional clinical opinion it would not be in the service users interest to delay the transportation via the usual method e.g. courier or mail service.

- When trust colleagues send microbiological specimens by taxi the following should be considered;

The Control of Substances Hazardous to Health (COSHH) Regulations 2002 and Carriage of Dangerous Goods and use of Transportable Pressure Regulations (2004). The container used for transport should be a United Nations approved UN 3373 container

Provision should also be made with the taxi firm for the return of the container to the trust.

When considering the use of a taxi the clinician should carry out a local risk assessment to establish if the samples could wait for regular transportation, only urgent out of hours samples should be sent in taxis.

Routine admission samples for example may not be so urgent and delaying dispatch to await routine transport should be considered.

Samples from an incident or outbreak of symptomatic infection such as diarrhoea and vomiting should always be considered urgent.

It is the responsibility of the sender to ensure that the specimens inside the transportation container are labelled and packaged appropriately and that the container itself is sealed. Do not transport any specimens that are obviously leaking

Transportation containers must be sealed properly before dispatch and must remain so when in transit. Contact details of the trust and department should also be clearly marked on the container so that the taxi driver or emergency services know who to contact in the event of an accident.

When Taxi's are carrying transportation containers these must be kept completely separate from other items/deliveries. Those who have handled the containers should also be reminded to wash their hands afterwards.

- When transporting patient identifiable information, including samples please refer to the Health Records Policy
- The use of taxis by the pharmacy department to transport medication is not routine practice and taxis are to be used only when a delay in the

supply of medication would be detrimental to the care of the service user. The transportation of any medicine should be in accordance with the Pharmacy Department's Standard Operating Procedures. Community and Mental Health Services

- Before transporting service users colleagues will need to identify the service user's physical and psychological level of functioning to determine that it is both necessary and safe to proceed with the authorisation of a taxi.

This should be documented in the service user's Care Plan. Consideration and discussion with the individual as to the most appropriate mode of transport must occur.

For those service users currently under a section of the Mental Health Act their taxi usage must be authorised based on urgent need by the appropriate Ward Manager.

Service Users who are informal will be required to pay their own taxi fare.

- Collection and return of vulnerable service users/carers involved in official trust business.
- A non-driver unable to share with another car user who is required to attend a meeting off site, or where there is a requirement to return to their place of work, out of normal hours in the course of their duties; wherever possible taxis should be shared if going to the same location.

2.3.3 Exclusions

The examples listed below are not exhaustive but are merely representative of those areas where taxis **should not be used**.

- Where items for the courier, internal/external mail service miss a scheduled run, they should not be transported via taxi but should wait for the next scheduled run.
- Lease Car User - see definition
- Regular User Allowance - see definition

3. Policy Standards

- 3.1 The introduction of this procedure should see a quantifiable reduction in taxi expenditure across the trust as a result of compliance with the procedure

4. Definitions

For the purpose of this procedure the following definitions are to be used

4.1 Resources for the purpose of this procedure resources include but are not limited to colleagues, medicines, medical samples, patient identifiable records (including medical samples)

4.2 Lease Car User colleagues who are given a lease car as part of their remuneration package or where the trust requires the colleague to travel on a regular basis and it is economically viable to provide such a vehicle.

4.3 Regular User Allowance colleagues in receipt of this allowance receive a monthly lump sum payment towards the cost of wear and tear resulting from the frequent use of the vehicle as a result of business use. This is in addition to a reduced mileage allowance per mile travelled. Refer to the trust's Travel & Subsistence Policy HR24 for further information.

5. Duties

5.1 The Chief Executive has delegated the responsibility for the authority to authorise travel expenses to Divisional Directors and their managers as per the Scheme of Reservation and Delegation.

5.2 The Executive Director of Finance has a responsibility to ensure that a robust system is in place, which will ensure compliance with the taxi procedure. They will ensure that all Directors and Managers are fully aware of their responsibilities.

5.3 Chief Operating Officers have a duty to ensure that all colleagues are aware of the procedure and ensure that the procedure is adhered to in their duties. Divisional directors are also responsible for reviewing and approving travel arrangements within their areas of responsibility and should incorporate the principles contained within this procedure into their decision making and business planning.

5.4 All Line Managers/Authorised signatories should:

- Maintain sufficient records of any approved taxi journeys which have been undertaken to enable the appropriate checks to be made, (prior to authorisation), of any associated taxi invoices which have been presented for payment;
- Actively encourage sustainable transport options amongst colleagues wherever this is possible and lead by example in this regard;
- Ensure that the procedure is applied fairly and consistently applied;

5.5 Colleagues All colleagues including junior doctors must adhere to this procedure when considering the use of a taxi as a means of transporting resources to conduct official business undertaken on behalf of the trust

6. Supporting Procedure

Taxis can be provided where it is not practicable or possible for an alternative mode of transport to be used to move resources from one location to another.

Once it has been deemed necessary for a taxi to be used approval for the expenditure should be sought from an authorised signatory or the budget holder, if these are not the same.

When ordering a taxi the Directorate's local procedure should be followed, but as a minimum should include;

- a. Full name of the person ordering the taxi
- b. What is to be transported in the taxi, i.e. A Colleague and their name, service user, medical records etc
- c. Where the taxi is going from and where to
- d. Reason taxi is being used
- e. Name of authorised signatory approving expenditure and financial code

Please note that under no circumstances are taxis to wait for a return journey.

- f. The taxi driver will require the passenger or person receiving any goods to sign and print their name on the taxi journey log. This document will show a job number, delivery/collection location and time of arrival (including waiting time.) and cost of the journey. The person signing the docket is acting as the receiving officer of the service, on behalf of the trust.
- g. Therefore, it is essential to check that the docket is completed fully and is correct before signing. Receiving officers should not sign any docket unless the price of the journey is clearly stated
- h. The use of a Taxi which is authorised for payment and is for personal use is an offence. Where it has been identified a taxi has been used by a colleague for personal use, a review to understand the issues will take place.

7. Development and Consultation process

This annual review of this procedure has been developed by a project group as per the objectives and timescales identified within the project brief. The membership of the project group consists of representatives from;

- Secure and Local Divisions
- The Executive Team
- The Medical Directorate
- Each of the Resource Division Services
- Staff Side Organisations

8. Process for Monitoring Compliance with and the Effectiveness of the Procedural Documents;

<i>System for the Monitoring of Compliance with the Taxi Procedure</i>	
Monitoring of compliance with this policy will be undertaken by:	The Executive Director of Workforce
Monitoring will be performed:	On a quarterly basis
Monitoring will be undertaken by means of:	Divisional Senior Management Teams and Audit Committee
Should shortfalls be identified the following actions will be taken:	Failure to comply with the procedure will be addressed in accordance with appropriate trust policy
The results of monitoring will be reported to:	Executive Team and Audit Committee
Resultant action plans will be progressed and monitored through:	Divisional Senior Management Teams
The auditable standards of the procedure are:	Quantifiable reduction in taxi expenditure as a result of compliance with the procedure

9. Associated Documentation

This procedure should be read in conjunction with the following documents

- Health Records Policy (IT06 Page 14, 9.1 Records in transit)
- Infection Control Policy (IC01Page 52, 3.7 Collection & Transport of Specimens)

- Mersey Care NHS Foundation Trust – Community and Mental Health Services
Pharmacy Department Standard Operating Procedures Use of taxis during
normal working hours
- Protocol on Payments to Service Users and Carers (Refer to Website)
- Scheme of Reservation & Delegation (F03)
- Travel & Subsistence Policy (HR24)

10. Glossary of terms

See section 4 Definitions

APPENDIX 6

Schedule 21 Model provisions for expenses –NHS consultants

These model provisions are designed to serve as the basis for agreements about the payment of consultant expenses for medical consultants employed by the NHS or contracted on an honorary basis. NHS employers and consultants may agree alternative provisions.

General

1. Travelling, subsistence, and other expenses incurred in the service of the employer shall be reimbursed to meet actual costs. Expenses do not form part of a consultant's pay and are not pensionable.

Submission of claims

2. In preparing claims, consultants shall indicate adequately the nature of the expenses involved and submit valid receipts; claims shall be submitted normally at intervals of not more than one month, and as soon as possible after the end of the period to which the claim relates.

Travelling expenses and mileage allowances

3. The provisions of Section 23 (except paragraphs 2.4 and 4) of the General Council Conditions of Service shall apply. In these provisions "principal place of work" shall be understood to mean "the hospital or other base from which the consultant conducts his or her main duties". Where a consultant has a joint contract with more than one employing organisation, the term "principal place of work" shall be interpreted as meaning the base from which the consultant conducts his or her main duties within that joint contract, irrespective of employing organisation.

Mileage allowances payable

4. Except where a consultant has been allocated a Lease Car (paragraphs 32 to 54 and subject to paragraph 35 of these provisions) mileage allowances shall be payable in accordance with the rates specified at paragraphs 15 to 26 of these provisions, as appropriate, where consultants use their private vehicle for any official journey on behalf of their employing organisation, including travel in connection with domiciliary consultations.
5. No allowance shall be payable for their normal daily journey between their home and their principal place of work, except as provided for in paragraphs 6 to 11.

Emergency visits

6. Consultants called out in an emergency shall be entitled to mileage allowance in respect of any journey they are required to undertake, including the distance between their home and principal place of work.

Home-to- principal place of work mileage

Official journeys beginning at home

7. Mileage allowance will be paid for official journeys on behalf of the employing organisation where consultants travel by private car between their home and places other than their principal place of work, subject to a maximum of the distance between the consultant's principal place of work and the place visited, plus ten miles, for each single journey (twenty miles for a return journey).
8. For consultants in public health medicine, for official journeys between 6pm and 8am and on Saturdays, Sundays, statutory and public holidays only between 8am and 6pm, the base for the calculation of mileage allowance shall be the doctor's own home.

Subsequent official journeys

9. In addition, consultants may claim mileage allowance for one return journey daily between their home and their principal place of work, up to a maximum of ten miles in each direction, on days when they subsequently use their car for an official journey.

Liability to make emergency visits

10. Consultants with commitments under the same contract to visit more than one place of work which includes a liability to make emergency visits to subsidiary hospitals, other institutions, or domiciliary visits, may, if the employing organisation decides that their liability is so extensive as to make it desirable that their car should always be available at their principal place of work, claim mileage allowances for normal daily journeys between their home and principal place of work up to a maximum of ten miles in each direction.

Scattered hospitals

11. Where, in exceptional circumstances, consultants are required by their employing organisation, as a condition of their contract, to live within a specified area at a distance of more than ten miles by road from their principal place of work in order to provide adequate emergency cover to a group of widely scattered hospitals or other institutions, mileage allowance at the approved rate shall be paid for the whole of the journey between their home and their principal place of work.

Part-time consultants

12. In the case of part-time consultants to whom paragraphs 7 to 11 do not apply, journeys between their place of residence and any place of work where they are employed, other than their principal place of work, shall be regarded as a journey in the service of the employing organisation, provided that no expenses shall be allowed for any such journey or part of such journey which would have been undertaken by the consultant, irrespective of their duties for the employer.
13. Where a part-time consultant travels between their place of residence and their principal place of work before and/or after an official journey, expenses shall be payable for the whole distance, provided that, for journeys to and from their principal place of work, no expenses shall be paid for any distance

exceeding ten miles each way, unless the circumstances warrant exceptional treatment.

Locum Consultants

14. Where a locum consultant travels between his or her home (or temporary accommodation) and principal place of work, expenses shall be payable in respect of any distance by which the journey exceeds 10 miles.

Rates of mileage allowance: regular user allowances

15. Allowances at regular user rates shall be paid to consultants who:
- (i) are classified by the employing organisation as regular or essential users and choose not, or are unable, to avail themselves of a Lease Car in accordance with paragraphs 32 to 40; or
 - (ii) are new appointees to whom the employing organisation has deemed it uneconomic, or is unable, to offer a Lease Car in accordance with paragraphs 32 to 40; and
 - (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; or
 - (iv) are consultants who are classified as essential users.

Essential users allowance

16. Essential users are consultants who:
- (i) travel on average at least 1,250 miles (other than normal travel between their home or their practice premises and their principal place of work) each year; and
 - (ii) either have ultimate clinical responsibility, or on-call responsibility normally controlled by a rota system, for the diagnosis and treatment of patients in hospital with emergency conditions which require them to be immediately available for recall; and are expected to be recalled to hospital in emergency at an average rate (taken over the year, but excluding period of leave) of twice or more during a working week;
 - (iii) or whose duties require them to pay frequent visits to places away from their principal place of work (eg. to clinics, schools, residential establishments and other places, for instance, in connection with the control of infectious diseases and food poisoning), or who are liable to be called out in an

emergency in connection with statutory duties relating to the control of communicable disease and food poisoning or the compulsory removal to suitable premises of persons in need of care and attention.

Change in circumstances

17. If there is a change in a consultant's duties, or if the official mileage falls below that on which a regular or essential user classification was based and which is likely to continue, the application to the consultant of the regular user agreement should be reconsidered. Any decrease in the annual official mileage or the frequency of travel, etc. which is attributable to circumstances such as prolonged sick leave or the temporary closure of one place of duty should be ignored for this purpose.

Non-Classification as regular user

18. Where an employing organisation does not consider that a consultant, other than one to whom paragraph 35 of these provisions applies, should be classified as a regular or essential user, and if this gives rise to any serious difficulty, the consultant shall have recourse to local grievance procedures.

Payment of lump sums

19. Payment of the annual lump sum allowance shall be made in equal monthly instalments over a period from 1 April in any year to 31 March in the succeeding year.
20. In the case of a consultant who takes up an appointment with an employing organisation or leaves the employment of his or her employing organisation after 1 April in any year, allowances shall be paid pro rata. The calculation of the mileage allowance should thus be in accordance with the following procedure:
- (i) The mileage allowance to be paid at the higher rate would, at 9,000 miles per annum, be equivalent to 750 miles per month of service. The excess over 750 miles per month of service would be paid at the intermediate, and, if appropriate, the lower rate. For example, where the total service in the period 1 April in any year to 31 March in the succeeding year is five months, then up to 3,750 miles would be paid at the higher rate and any excess at the intermediate, and, if appropriate, the lower rate. Similarly, the lump sum should be divided into twelve monthly payments.
- (ii) When a consultant leaves the employment of an employing organisation, a calculation shall be made in respect of his or her entitlement for the portion of the year served with the employing organisation and any adjustments made thereafter.

Part months of service

21. Part months of service shall be regarded as complete months for the purposes of paragraph 19. However, a regular user who leaves the service of one employing organisation and enters the employment of another during the

same month shall receive only one lump sum instalment for that month, payable by the former employing organisation.

Cars out of use

22. When a consultant entitled to the regular user allowance does not use his or her car as a result of a mechanical defect or absence through illness:

(i) the lump sum payment should be paid for the remainder of the month in which the car was out of use and for a further three months thereafter. For the following three months, payment should be made at the rate of 50% of the lump sum payment. No further payments should be made if the car is out of use for six months or longer;

(ii) during the period when the car is "off the road" for repairs, out-of-pocket expenses in respect of travel by other forms of transport should be borne by the employing organisation, in accordance with the provisions of paragraph 2 of Section 23 of the General Council Conditions of Service.

Standard mileage rates

23. Mileage allowances at standard rates will be paid to consultants who use their own vehicles for official journeys, other than in the circumstances described in paragraphs 15, 24 and 35 of these provisions, provided that a consultant may opt to be paid mileage allowances at standard rates, notwithstanding his or her entitlement to payment at regular user rates.

Public transport mileage rate

24. The foregoing rates shall not apply if a consultant uses a private motor vehicle in circumstances where travel by a public service (e.g. rail, bus) would be appropriate. For such journeys, an allowance at the public transport rate shall be paid, unless this is higher than the rate that would be payable at the standard, regular user or special rate. Further guidance on the application of the public transport mileage rate is attached at Annex B.

Passenger allowances

25. Where other employees or members of an employing organisation are conveyed in the same vehicle, other than a Lease Car, on the business of the National Health Service and their fares by a public service would otherwise be payable by the employing organisation, passenger mileage allowance shall be paid.

Garage expenses, tolls and ferries

26. Subject to the production of vouchers wherever possible, consultants using their private motor vehicles on an official journey at the standard, regular user or special rate of mileage allowance shall be refunded reasonable garage and parking expenses and charges for tolls and ferries necessarily incurred, except that charges for overnight garaging or parking shall not be reimbursed, unless the consultant is entitled to night subsistence allowance for overnight absence. Similar expenses may also be refunded to consultants only entitled to the public transport rate of mileage allowance, provided that the total reimbursement for an official journey does not exceed the cost which would

otherwise have been incurred on public transport, including the fares of any official passengers.

Loans for car purchase

27. The provisions of this paragraph apply to consultants who qualify for the first time as essential car users in the NHS, other than those who are offered, or provided with, a suitable Lease Car.
28. Such consultants are entitled to a loan at 2½% flat rate of interest, provided that the request for the loan is made within three months of such classification, or of taking up the post (whichever is the later).
29. Loans shall be made in accordance with the provisions of paragraphs 22 to 27 of Section 24 of the General Council Conditions of Service.
30. In determining whether a car is "suitable" for the purposes of these provisions, various factors may need to be taken into account, such as the total official mileage to be driven, reliability, the need to carry heavy or bulky equipment and local road conditions, etc.

Pedal cycles

31. Consultants using pedal cycles for official journeys may be reimbursed at the rate set out in Annex A, Table 1.

Lease cars

Allocation

32. For the purposes of paragraphs 33 to 54, a "Lease Car" is any vehicle owned or contract-hired by an employing organisation.
33. Employing organisations may offer Lease Cars for individual use on official business where they deem it economic (see also paragraph 51 of these provisions) or otherwise in the interest of the service to do so.
34. Consultants who are required to travel on NHS business and have been classified by the employing organisation as regular or essential users may continue to receive the regular user lump sum payments and allowances set out in Annex A, Table 1 for so long as they remain in the same post or until they voluntarily accept the offer of a Lease Car.

New appointees

35. A consultant who was a new appointee after 1 April 2003 (including a consultant who voluntarily moves post within the same employing organisation, or to a different employing organisation) and who is required to travel on NHS business and who chooses to use his or her own car, rather than to accept the employing organisation's offer of a Lease Car, shall not receive the allowances specified in paragraph 34 of these provisions, but shall be reimbursed at the special rate. The special rate will be equivalent to the current 9,001 to 15,000 miles rate for over 2,000cc for regular and standard users, regardless of the vehicle's engine size.

36. A consultant who initially refused an offer of a Lease Car will continue to be eligible for one, providing there has been no change in the consultant's duties.
37. A consultant who has been allocated a Lease Car for individual use on NHS business is entitled to private use of the car, subject to the conditions set out in paragraphs 41 to 54 of these provisions.
38. The offer of a Lease Car constitutes the offer of a base vehicle which should in no case exceed 1800cc. Unless the consultant and the employing organisation agree to the allocation of a smaller vehicle, it shall be at least 1500cc. In determining the operational needs of a post for assessing the base vehicle requirement, employing organisations shall have regard, in consultation with the consultants concerned or their representatives, to:
- (i) the clinical commitments of the postholder, including the nature, frequency and urgency of the journeys to be undertaken;
 - (ii) the distances to be travelled;
 - (iii) the road, traffic and climatic conditions;
 - (iv) the physical requirements of the postholder; and
 - (v) the need to transport equipment.
39. A Lease Car which is no longer required by an individual member of staff may be allocated to another for the remaining term of the contract (or notional contract).
- In that event, the charges for private use will be based on the fixed annual charges determined when the employing organisation first obtained the vehicle.
40. Employing organisations shall ensure that proper arrangements are made for the economic servicing, repair, maintenance in a roadworthy condition and replacement of Lease Cars.

Conditions of use

41. Following consultation with the representatives of the professions locally, an employing organisation's conditions of use shall set out the consultant's obligations in respect of the Lease Car and shall state the effect of the following events on the contract and any subsequent financial liability on the consultant:
- (i) breach of conditions of use;
 - (ii) disqualification from driving;
 - (iii) wilful neglect;

(iv) termination of the consultant's contract of employment, on: disciplinary grounds; voluntary resignation; transfer to another employing organisation (where practicable, reciprocal arrangements should be made);

(v) change of duties resulting in the consultant no longer being required to drive on official business;

(vi) substantial reduction in annual business mileage;

(vii) prolonged absence on annual, study, special or maternity leave.

Charges for private use

42. The basis of charges for private use set out in this paragraph assumes that Lease Cars are provided on a contract-hire basis. Where this is not the case, charges for private use are to be based on the notional cost to the employing organisation of providing Lease Cars on a contract-hire basis. Notional contract-hire charges at current rates are to be used, and the fixed charge to the consultant for agreed private mileage determined on this basis is to remain unaltered for the period for which the contract would have remained in force (e.g. three years).
43. A consultant will be required to pay one composite annual charge for private use. This will comprise the sum of the items listed in Annex A, Table 2. The composite annual charge will be paid by monthly deduction from salary of one twelfth of the total.
44. The basis of the fixed charge for agreed private mileage shall be the consultant's estimate to the nearest thousand miles of his or her annual private mileage, as agreed by the employing organisation and multiplied by the rate per thousand miles, determined in accordance with the formula set out in Annex A, Table 2, Paragraph B.
45. In the event that a consultant underestimates his or her annual private mileage, an excess charge will be levied by the employing organisation, based on the contract-hirer's excess charge to the employing organisation for the particular car hired to the consultant. In the event that a consultant overestimates his or her annual private mileage, any sum recoverable by the employing organisation from the contract-hirer in respect of the overestimate will be refundable to the consultant. If no recovery is available to the employing organisation, no refund will be made to the consultant.
46. A consultant shall meet the cost to the employing organisation of the fitting of any optional extras the consultant requires, and the contract between the employing organisation and the consultant should specify whether such extras will become the property of the contract-hirer or the consultant. In the latter case, the consultant shall be liable for the cost of making good any damage caused to the car by the removal of such fittings at the end or on early termination of the contract. However, if such alterations are required because

the consultant has a certified disability, then the costs shall be met by the employing organisation.

47. In the event of a consultant's death in service or an early termination of the consultant's contract on the grounds of ill health, there shall be no financial penalty to the consultant or the consultant's estate on account of the early termination of the contract for private use of the Lease Car.
48. In the event of a consultant's absence from work for an extended period on maternity, sick, study or special leave, a consultant who has contracted for private use of a Lease Car may choose to continue the private use at the contracted charge or to return the vehicle to the employing organisation. In the latter case, there shall be no financial penalty to the consultant on account of early termination of the contract.

Alternative vehicle

49. Subject to the agreement of the employing organisation, which shall not be unreasonably withheld, a consultant who wishes to contract for private use of a Lease Car may choose a larger or more expensively equipped vehicle than that offered. In this event, the consultant shall be responsible for meeting the additional costs to the employing organisation by means of an addition to the composite annual charge, which shall be paid by monthly deduction from salary of one twelfth of the total determined. The rate for reimbursement of petrol used on official business shall be that of the appropriate base vehicle.

Reimbursement of petrol and other costs

50. A consultant who has been allocated a Lease Car will be responsible for purchasing all petrol, whether for business or private mileage.
51. NHS business mileage costs will be reimbursed by reference to a claim form or diary showing daily visits on NHS business signed by the consultant. NHS business mileage costs include journeys for which a mileage allowance would be payable under paragraphs 7 to 13 of these provisions.
52. The rate per mile will be determined according to the following formula:

Cost of one gallon of premium unleaded petrol*

Base Vehicle's mileage on urban cycle

*The price of petrol will be as recommended from time to time by the Department of Health or any new employers body to whom this function may in future be delegated. The mileage on the urban cycle will be as quoted by manufacturers from officially approved tests under the Passenger Car Fuel Consumption Order 1983.

53. The provisions of paragraph 26 of these provisions shall apply to expenses incurred by a consultant using a Lease Car on official business.

Carriage of passengers

54. Liability for compensation of authorised official passengers injured while being carried in a Lease Car will be borne by the employing organisation. It is for

each employing organisation to reach a view and issue advice to consultants on the carriage of official passengers.

Other expenses

Subsistence allowances

55. The provisions of Section 22 of the General Council Conditions of Service shall apply, with the following provisos:
56. For the purposes of this guidance the term "principal place of work" shall be understood to mean "the NHS facility where the consultant's principal duties lie", except in the case of consultants who work occasional sessions with the Blood Transfusion Services in which case the regional headquarters of the Blood Transfusion Service shall be considered to be the principal place of work for any such sessions.
57. No day allowance shall be payable in respect of any period spent at a NHS facility as part of the Programmed Activities of the consultant concerned.

Postage etc

58. Any expenditure necessarily incurred by a consultant on postage or telephone calls in the service of an employing organisation shall be reimbursed, through the periodical claim for travelling and subsistence.

Expenses of candidates for appointments

59. The provisions of this paragraph shall apply where an employing organisation summons a consultant to appear before a selection board or invites a short-listed consultant to attend in connection with his or her application for appointment.
 - (i) reimbursement of eligible expenses shall be made by the prospective employing organisation.
 - (ii) where a consultant holds a paid or honorary appointment with an employing organisation and applies for a new post with his or her own or another employing organisation, the consultant is entitled to travelling expenses in accordance with paragraph 3 of these provisions and to subsistence allowance in accordance with paragraphs 55 to 57.
 - (iii) where a consultant to whom sub-paragraph (ii) does not apply provides general medical or dental services under Part II of the National Health Service (Scotland) Act 1978, or is an assistant to such a consultant, he or she is entitled to travelling expenses and subsistence allowance at the higher rate applicable under paragraphs 55 to 57 of these provisions.
 - (iv) a consultant to whom sub-paragraphs (ii) and (iii) do not apply may at the discretion of the employing organisation be reimbursed travelling expenses and subsistence allowance, subject, unless the circumstances warrant exceptional treatment, to the maximum that would have been payable had those provisions applied.

- (v) a candidate for a consultant appointment shall not be reimbursed for more than three attendances. Where an employing organisation invites such a candidate to attend prior to short-listing, it may reimburse the candidate's expenses provided that he or she is subsequently short-listed, but not otherwise.
 - (vi) a candidate to whom sub-paragraph (v) does not apply shall not be reimbursed for more than two attendances.
60. A consultant to whom sub-paragraph 59(ii) applies and who is summoned to appear before a selection board while on holiday shall be reimbursed for:
- (i) travelling expenses from the consultant's holiday address, but limited in the case of travel from abroad to expenses from the port of entry in Great Britain, provided that the consultant returns to his or her holiday address after interview; for this purpose, travel from Northern Ireland, the Isle of Man and the Channel Islands shall not be regarded as travel from abroad; and
 - (ii) subsistence allowance at the appropriate rate, unless the consultant is able to stay at his or her own home and it is reasonable to expect the consultant to do so.
61. Reimbursement shall not be made to a consultant who refuses the offer of the appointment as advertised on grounds which the employing organisation considers inadequate.

Removal expenses

62. The provisions of Section 26 of the General Council Conditions of Service shall apply.