To: HR Directors and Employee Directors

Cc: Chief Executives, Finance Directors

Re: Review of mileage payments - consultation

We are writing to ask for the comments of your organisation on draft proposals for a new system of mileage payments. The Staff Council has been developing these proposals in partnership and further information, including the subjects we are looking for feedback on, is attached and also available at:

www.show.scot.nhs.uk or www.stac.scot.nhs.uk.

The mileage rates consultation affects the following staff groups:
- those covered by Agenda for Change terms and conditions
- consultants
- dentists and doctors, including doctors in training
- associate specialist and speciality doctors
- senior managers.

It would be helpful to have replies to the questionnaire, signed off in partnership, by the HR Director and Employee Director.

It is essential that a new system of mileage payments should:

- continue to reimburse staff for the costs they incur when they use their own vehicles on official business
- be responsive to changes in motoring costs
- be understood, meet the needs of and be used effectively by users
- be consistent with the objectives of local travel plans

The principles we have been working to are evidenced within the consultation briefing pack. We think it is vital that organisations have the chance to point out any practical consequences of our ideas that we may not have foreseen and that any
arrangements which are put in place take account of the views of local managers and staff side representatives.

The questions we would most like you to address are in the questionnaire. You should, however, feel free to comment more widely if you wish. We would like to see feedback produced in partnership, which is the result of consultation with staff and managers affected by the proposals throughout the organisation, in all disciplines. We are, therefore, providing sufficient time for local partnerships to use the consultation processes that are already established and that represent every part of the workforce. It is important that those affected by these proposals should have an opportunity to comment on them. We are looking to you for your support to achieve this important aim.

In developing these proposals we have needed to ensure that our ideas are affordable within the resources allocated to the NHS. At the same time we have been careful to ensure that the principle of reimbursement of costs is maintained. One of the subjects we are looking for your feedback on in particular, therefore, is transition and the choice that organisations may have to buy out existing lump sum allowances for regular users as a result of any new arrangements. This is in recognition that there may be decreases or increases to the current rates or indeed there may be a breakeven position.

The Scottish Government analytical services division have used actual mileage payments obtained from NHS Greater Glasgow & Clyde and NHS Highland to construct a computerised database to model potential impacts on staff and estimate costs. This consultation will also ‘test’ how representative this data is. In addition we are now seeking additional information specific to your organisation which will enable us to review our initial findings.

We will analyse the feedback you give to us in detail and we expect to report on the results of this consultation exercise when the NHS Staff Council meets in July this year. Depending on the feedback you give us and the views of the Council, we will consider a timetable for implementation which allows the NHS to make adequate arrangements for implementation, including the development of SSPS/eExpenses. It would not be our intention to backdate any new arrangements.

We look forward to hearing from you. Thank you in advance for your help.

Authorised by
Edwin Rennie
Chair, Employer Representatives
Mileage sub-group

Authorised by
Gerry O Dwyer
Chair, Staff Side
Mileage sub-group
Review of Mileage Payments

Consultation Document

Working in partnership as a sub-group of the NHS Staff Council the Mileage Sub Group has been reviewing the allowances paid to staff who use their own vehicles on official business. These are set out in:

- Section 17 and Annex L of the NHS Terms and Conditions of Service Handbook
- Section 21 of the Terms and Conditions of Service, Consultants 2003 are covered by paragraphs 277 to 304
- Annex I of the Hospital Medical and Dental Staff and Doctors in Public Health Medicine and the Community Health Service Terms and Conditions of Service
- Schedule 20 for Associate Specialist and Speciality Doctors in their new Terms and Conditions.

This document sets out background information about mileage allowances and the review together with an outline of the options which have so far emerged out of the partnership discussions in the sub-group.

We are seeking feedback from managers and staff in partnership. We have put together a structured questionnaire which is attached and can also be obtained from www.stac.scot.nhs.uk, or www.show.scot.nhs.uk

Please provide feedback wherever possible in partnership and signed off by the HR director and Employee Director, by 24th April 2009 to:

Janis Millar
Scottish Government Health Directorates
4th Floor
Meridian court
5 Cadogan Street
GLASGOW G2 6AT

Or to Janis.millar@scotland.gsi.gov.uk

We encourage all employees to feed into this partnership consultation process but this should be via their respective local staff side representative, national union office or employer.
Background

The NHS has a responsibility to reimburse costs incurred by staff who use their own vehicles to travel on NHS business. At present there is no agreed national system for ensuring that expenses paid remain in line with the cost of motoring and there is no method for deciding what current costs are and how rates of reimbursement should be calculated. Yet it is essential that nationally agreed rates appropriately reimburse staff for the costs they incur when they use their own vehicles for work purposes.

We have been working in partnership to consider what needs to be done to deliver a national system which is appropriate to the needs of staff, employers and the service and is consistent with the agreed principles detailed below.

The purpose of this exercise is to give employers and staff the opportunity to feedback to us what their needs are and what they want from a system which will be fair and sustainable to the service in the future.

We will need to consider other issues relating to Mileage Allowance policy, for example, allowances for the transportation of heavy or bulky equipment and motor cycle rates etc as part of our ongoing work programme.

History

The national system of reimbursement of travel expenses was formerly in the remit of the General Whitley Council (GWC) and national rates of mileage allowances were last fully reviewed in 2000. The uplift to rates applied in July 2008 was the first change since then. Up to 1993 rates were reviewed annually by reference to the estimates of motoring costs produced by the Automobile Association (AA). At that time AA estimates of costs and the allowances in the old Handbook were all based on engine size.

Mileage allowances and the wider Mileage Allowance policy were transposed from the GWC arrangements to Agenda for Change or were included in negotiations on new contractual conditions for medical and dental staff. The arrangements dating back to the GWC/Whitley days were copied into the new Agenda for Change Handbook and medical and dental terms and conditions.

In July, 2008, NHS Employers agreed a 10 per cent increase to mileage allowances for all NHS staff amidst rising fuel prices. That agreement was made in conjunction with a commitment to continue talks that will conclude the review of mileage allowances and we have been considering a range of options which are based on recognised methodologies for the calculation of the costs of motoring.
Lease cars

We are not proposing to make changes to the arrangements for lease cars. (Some principles are described in Annex M in the Agenda for Change Handbook and in the relevant texts of national conditions for doctors and dentists). The details of arrangements for lease car users are worked out by partnerships locally.

Going Forward

Changes in vehicle design and performance, together with the emergence of the environmental or “green” agenda and the health care needs of an expanding population, make it important to ensure there is a sustainable system for the future. The mileage sub-group is, therefore, proposing a new national system, described in the national conditions of service, with scope for local partnerships (as now) to agree some of their own arrangements, where these would be more beneficial than the nationally agreed arrangements.

Principles

The sub-group believes that mileage allowances should be based on certain core principles. These include:

- **fairness**: allowances should reflect the cost of using your vehicle for work and should be felt ‘fair’ by car users

- **simplicity**: the system should be easy to administer - allowing staff to make claims easily and managers to deliver reimbursement quickly. The system must be deliverable on existing payroll systems;

- **transparency**: all staff and managers should be clear how mileage rates are calculated and what the entitlements are, how they will be reviewed and how changes will be implemented;

- a **partnership system** under the NHS Staff Council for regular review of allowances based on the agreed measure.

The full Terms of Reference which we have been working to and the principles we have identified as important can be accessed on the NHS Employers web site at mileage@nhsemployers.org. The options we are proposing are in line with the principles outlined above.
What does the current system of allowances look like?

NHS rates distinguish between standard and regular users, see Table 1.

Table 1: Rates paid to standard and regular users\(^1\) in the NHS.

<table>
<thead>
<tr>
<th>Engine Capacity</th>
<th>Up to 1000cc</th>
<th>1001 to 1500cc</th>
<th>Over 1500cc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lump sum</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Rate up to 9000 miles</td>
<td>£ 0.297</td>
<td>£ 0.369</td>
<td>£ 0.440</td>
</tr>
<tr>
<td>Rate over 9000 miles</td>
<td>£ 0.178</td>
<td>£ 0.201</td>
<td>£ 0.225</td>
</tr>
</tbody>
</table>

Passenger allowances –5 pence.
Public transport rate –24 pence
Bicycle allowance –10 pence
Motorcycle allowance – dependant on cc and mileage (see Annex L)

Standard methodologies for the costs of motoring

The sub-group understands that recently the debate on mileage allowances has become focussed on fuel costs. These are an important part of motoring costs and changes in the cost of fuel should be reflected in the overall mileage allowance rate. There are many other items contributing to the full costs of motoring for staff for example tax, insurance, depreciation, repair and MOT costs. The sub-group believes that only by taking account of all the costs involved can we be sure that staff are being appropriately reimbursed for their motoring costs.

\(^1\) Please refer to the Agenda for Change Terms and Conditions of Service, Section 17 for full details of the definition of a regular user
The schedule of motoring costs produced by the AA has been the basis for the calculation of national mileage allowances for many years. This sets out in detail the costs of running a car. As part of our review we have considered if an alternative source of information on motoring costs would be more appropriate or more practicable. For example, we have looked in detail at the schedule of motoring costs produced by the Royal Automobile Club (RAC). Our preference is to recommend the AA schedule as the best source of information on the costs of motoring. It is, we believe, the best basis for calculating mileage allowances because it provides the facilities needed for the regular review of motoring costs including those costs like fuel which tend to change often.

1. The AA Schedule of Motoring Costs

Motoring costs tables are produced annually by the AA and have been since 1960. Care needs to be taken with comparisons due to changes that have taken place over the years, namely:

- Cars are more economical and safer;
- Today’s cars produce less than 2% of the emissions of earlier vehicles;
- Cars are quieter, easier to drive, more durable and reliable.

The AA figures are

- based on how much it is likely to cost the average private user to run a petrol or diesel powered car in the following purchase price categories;
  - less than £10,000;
  - from £10,000 – £13,000
  - from £13,000-£20,000
  - from £20,000-£30,000
  - over £30,000

- based on the purchase price of a new car which is replaced after 5 years;
- based on an analysis of the running costs of the 60 top-selling models representative of the UK market.

Standing Charges

Standing charges are defined as the costs of keeping the vehicle on the road even if it is not used. They include:

- Road tax
- Insurance
- Cost of capital used – this is the loss of interest incurred on money that would otherwise be in a bank account (ie the cost of purchasing a vehicle)
- Loss of value – depreciation costs
- Annual roadside breakdown cover
The standing charges per mile can be calculated by dividing the standing charges by the miles travelled per year.

**Running costs**

Running costs per mile relate directly to using the vehicle and include:

- Petrol
- Parking and tolls
- Tyres
- Servicing and repair costs

The fuel cost element can be increased or reduced in-line with fuel price fluctuations.

2. **The RAC**

Each year the RAC publish a technical leaflet of illustrative vehicle running costs in conjunction with Emmerson Hill Associates. They represent a guide to the cost of running, from new, a privately owned car for a period of three years with an annual mileage of 12,000 miles. Vehicle running costs are produced in April for:

- Petrol engines
- Diesel engines
- Motorcycles (annual mileage assumed 6000 miles)

In summary, the RAC schedule illustrates costs by engine size of vehicle showing insurance grouping, assumed fuel consumption, CO\textsubscript{2} emissions levels (g/km).

- The costs considered include:
  
  (i) Depreciation
  (ii) Costs of finance – interest incurred on car loan
  (iii) Cost of fuel over three years given the assumed fuel consumption and the average travel is 12,000 miles per annum;
  (iv) Servicing and maintenance costs
  (v) Tyres and replacement parts
  (vi) Insurance premiums
  (vii) Excise licences
  (viii) RAC Membership

The total cost over a three year period is used to calculate an annual cost and a cost per mile in pence.
A fuel reimbursement calculator shows the costs per mile for petrol and diesel cars by engine size and average miles per gallon with varying fuel prices such that the **fuel cost element can be calculated on a per mile basis and increased or reduced in-line with fuel price fluctuations.**

**What options are emerging under these methodologies?**

Based on average petrol prices over the six month period from April 2008 to September 2008 these methodologies suggest rates in the range of 50 - 60 pence per mile for an environmentally friendly family sized car.

At the date of consultation the sub-group has discussed options with two main themes:

**Option 1:** a single rate per mile travelled for the purpose of work. The distinction between regular and standard users is removed and no regular user allowance is paid.

**Option 2:** Retain the regular/standard user distinction but simplify the system so that all regular users receive the same lump sum payment to cover their standing charges and a rate per mile to cover the running costs only.

**Income Tax**

HMRC publishes Approved Mileage Allowance Payments (AMAP). The current rates are set out below.

<table>
<thead>
<tr>
<th>Vehicle</th>
<th>Business miles travelled</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>First 10,000 miles (£ per mile)</td>
</tr>
<tr>
<td>Cars and vans</td>
<td>40p</td>
</tr>
<tr>
<td>Motorcycles</td>
<td>24p</td>
</tr>
<tr>
<td>Bicycles</td>
<td>20p</td>
</tr>
</tbody>
</table>

If the rate of allowance paid to an employee exceeds forty pence the excess over this sum is taxable - it is subject to income tax and national insurance contributions. The lump sum regular user allowances are taxed and subject to national insurance in full. However when the mileage rate is less than the AMAP rate the difference is offset against the tax and NI liability on the regular user lump sum.

If an individual is reimbursed over the AMAP level the difference between the AMAP rate and the rate they receive will be taxed. If they are paid less than the AMAP rate they can receive tax relief on the shortfall.
Public transport or similar rate

The sub-group is considering whether there is a continued need for a public transport rate (PTR) of mileage allowance or whether all miles undertaken on work business should be paid at the same rate. At present the public transport rate is less than the normal mileage rate(s). The Handbook provides PTR to be used:

- in certain circumstances where travel by public transport is possible and cheaper than paying the normal mileage rate;
- in certain circumstances when employees are required to attend their place of work outside normal hours and the travel costs are additional to their normal travel to work costs;
- sometimes when staff attend training courses and when mileage is claimed;
- in situations where employees have moved their base as a direct result of organisational change (excess mileage);
- where staff travel out of their Strategic Health Authority (England), Health Board (Scotland) or Trust (Northern Ireland) boundaries;
- where staff do not accept the employers’ offer of a lease car.

It would be helpful to have feedback on which of these circumstances apply in your organisation as well as your view on whether there should be different mileage rates for different activities. Is there a continuing need for a public transport rate or similar that differs from the proposed new NHS mileage rate?

Review of Mileage Rates

Under the auspices of the NHS Staff Council the sub-group are committed to ensuring that a review period for mileage allowances is agreed as part of this consultation. We are currently exploring the practicalities of a regular review of mileage allowances and further consideration will be given to this whilst being mindful of the potential for mileage allowances to decrease as well as increase. We need to give further consideration on how such changes could be applied in a practical and expedient manner.

Transition/Buy out

As with any new system it is recognised there may be a decrease or increase to the existing rates or indeed a break even position and we will seek to manage this in a fair and equitable manner.

We have considered how the transition from the allowances we use now to a new system may be handled. It will be important to ensure that there is no disruption to reimbursement at the point where a new system is introduced. It will be equally important to ensure that mileage rates continue to reimburse staff for their expenses and that they keep track with motoring costs.
Options in the following broad categories are open for consideration:

- **Transition**: Staff move to a new system of allowances in stages over the course of two years. Those receiving increases and decreases in the payments received would do so in stages. These could be gradual, evenly spaced stages or some other arrangement.

  Note: It is anticipated that there will be an agreed period of review for the new system of allowances and that the new rate will fluctuate over the transition period. To ensure that the transition rates keep pace with the new system of allowances, the transition arrangements would be increased/decreased by the same percentage as the new system of allowances.

- **Buy out**: If any losses incurred from a new system of allowances are bought out by the employer and the new rates are implemented immediately *(NB: the employer would be responsible for meeting the cost of any buy out)*

**The environmental agenda (the green agenda)**

We have reviewed the responsibilities the NHS has been given to ensure sustainable development and carbon reduction. These tend to be summarised using the term “the green agenda”. The achievement of the targets the NHS has been set depend on local partnerships implementing strategies which bring together all the talents and expertise of the workforce.

The sub-group has considered the green agenda in all of the options it has considered. Directgov ([http://campaigns.direct.gov.uk](http://campaigns.direct.gov.uk)), the official Government website for information has listed, in association with What Car, the top rated fuel efficient ‘small family’ and ‘family’ cars. These fall into the AA schedule of motoring costs purchase price category from £13,000 - £20,000 which links to the range of rates proposed within this consultation.

The sub-group is looking for further comments from managers and staff as to how they would like the new mileage allowances to be made to dovetail with wider travel plans and strategies for sustainable development of NHS services.
Timetable

We will review your feedback in detail and decide which option it will be best to pursue. A recommendation will need to be made to the NHS Staff Council at its meeting on 9th July 2009. The sub group is discussing with NHS payroll what arrangements can be made for implementation if all these processes are successful. Sufficient time will need to be allowed for facilities on payroll in each country to be thoroughly tested before they are implemented. New rates of mileage allowances would take effect from an agreed date. New rates would not be backdated.
Please fill in this questionnaire, wherever possible in partnership with, and signed off by the HR Director and the Employee Director, by the 24 April 2009. Please return all completed questionnaires to:

Janis Millar  
Scottish Government Health Directorates  
4th Floor  
Meridian court  
5 Cadogan Street  
GLASGOW G2 6AT

Or email: Janis.millar@scotland.gsi.gov.uk

Questionnaire on mileage consultation

The jointly endorsed ‘AA Schedule of Motoring Costs’ mileage allowance methodology contains options with two main themes:

- Option 1: a single rate per mile travelled for the purpose of work. The distinction between regular and standard users is removed and no regular user allowance is paid.
- Option 2: Retain the regular/standard user distinction but simplify the system so that all regular users receive the same lump sum payment to cover their standing charges and a rate per mile to cover the running costs only.

Options

Q1 Please specify the preferred option for your organisation?  
- Option 1  
- Option 2  
- None of the above (Please specify why)
Option Methodology

We are considering to what extent to include the cost of capital element (this is the loss of interest incurred on money that would otherwise be in a bank account i.e. the cost of purchasing a vehicle) contained within standing charges as defined in the AA schedule of motoring costs. (Details can be found on page 5 of the main consultation document).
Q2 To what extent, if any, should the cost of capital be included?

- Not at all. (0%)
- In part. (Please indicate) 1% - 33% 34% - 66% 67% - 99%
- In full. (100%)

Public Transport Rate (PTR)

In addition to options 1 and 2 the sub-group is considering whether there is a continued need for a public transport rate (PTR) or whether all miles undertaken on work business should be paid at the same rate. At present the public transport rate is less than the normal mileage rate(s). The Handbook provides PTR to be used:

- in certain circumstances where travel by public transport is possible and more cost effective than paying the normal mileage rate
- in certain circumstances when employees are required to attend their place of work outside normal hours and the travel costs are additional to their normal travel to work costs
- sometimes when staff attend training courses and when mileage is claimed
- in situations where employees have moved their base as a direct result of organisational change (excess mileage)
- where staff travel out of their Strategic Health Authority (England), Health Board (Scotland), Local Health Board (Wales) and Health and Social Care Board (Northern Ireland) boundaries
- where staff do not accept the employers’ offer of a lease car.

Q3 Should all miles travelled for business purposes be paid at the same rate regardless of the reason for the business journey/number of miles travelled annually? [Y/N]

Q4 If you answered NO to question 3 please specify your reasons why.

Information Request

Q5 Does your organisation currently use rates as prescribed in
the AfC Terms and Conditions of Service or the Medical and Dental Terms and Conditions of Service? [Y/N]

Q6  Does your organisation use locally agreed rates? [Y/N]

If you answered YES to question 6a

Q6a  Does your organisation link mileage rates to HMRC Approved Mileage Allowance Payments (AMAP) rates? [Y/N]

If you answered NO to question 6a)

Q6b  Please specify the rates you are using and to whom.

Parts a – c of question 7 refer to those staff in your organisation that are claiming travel expenses. Where applicable we require answers to be expressed as headcount.

Q7a  Standard User

i) Please state the \textit{percentage} of staff in your organisation that are paid “standard user” rates.

ii) Please state the \textit{number} of staff in your organisation that are paid “standard user” rates.

iii) Please state the \textit{average} number of miles travelled in a year by “standard users”.

iv) Please indicate how many of your “standard users” fall into the categories stated.

<table>
<thead>
<tr>
<th>Range of miles covered per year</th>
<th>Number of standard users</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 3500 miles</td>
<td></td>
</tr>
<tr>
<td>3501 – 9000 miles</td>
<td></td>
</tr>
<tr>
<td>9000+ miles</td>
<td></td>
</tr>
</tbody>
</table>
Q7b) Regular User.

i) Please state the *percentage* of staff in your organisation that are paid “regular user” rates.

ii) Please state the *number* of staff in your organisation that are paid “regular user” rates.

iii) Please state the *average* number of miles travelled in a year by “regular users”.

iv) Please indicate how many of your “regular users” fall into the categories stated.

<table>
<thead>
<tr>
<th>Range of miles covered per year</th>
<th>Number of regular users</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 3500 miles</td>
<td></td>
</tr>
<tr>
<td>3501 – 9000 miles</td>
<td></td>
</tr>
<tr>
<td>9000+ miles</td>
<td></td>
</tr>
</tbody>
</table>

Q7c) The current Public Transport Rate is 24 pence per mile

i) Please state the *percentage* of staff in your organisation that are *exclusively* paid the “public transport rate”.

ii) Please state the *number* of staff in your organisation that are *exclusively* paid the “public transport rate”.

iii) Please state the *average* number of miles travelled in a year by these “public transport rate” users.
iv) Please indicate how many of your exclusive “public transport rate” users fall into the categories stated.

<table>
<thead>
<tr>
<th>Range of miles covered per year</th>
<th>Number of exclusive public transport users</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 3500 miles</td>
<td></td>
</tr>
<tr>
<td>3501 – 9000 miles</td>
<td></td>
</tr>
<tr>
<td>9000+ miles</td>
<td></td>
</tr>
</tbody>
</table>

v) Please state the number of staff in your organisation that are paid the “public transport rate” in addition to either the standard user or regular user rates.

vi) Please indicate from the list of options, the circumstances where “public transport rate” is paid in addition to either the standard user or regular user rates.

<table>
<thead>
<tr>
<th>Reason for additional PTR usage</th>
<th>Please indicate with a tick all the reasons that apply</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTR is more cost effective than paying the normal mileage rate</td>
<td></td>
</tr>
<tr>
<td>Employees are required to attend their place of work outside normal hours and the travel costs are additional to their normal travel to work costs</td>
<td></td>
</tr>
<tr>
<td>Attending training courses and when mileage is claimed</td>
<td></td>
</tr>
<tr>
<td>In situations where employees have moved their base as a direct result of organisational change (excess mileage)</td>
<td></td>
</tr>
<tr>
<td>Where staff travel out of their Strategic Health Authority (England), Health Board (Scotland) or Trust (Wales and Northern Ireland) boundaries</td>
<td></td>
</tr>
</tbody>
</table>
Where staff do not accept the employers' offer of a lease car

Other (please give detail)

Transition

Q8 Does your organisation prefer a transition to the newly agreed rates of mileage? [Y/N]

Q9 Does your organisation prefer an immediate move to the newly agreed rates of mileage supported with a buy out provision to compensate for individual loss which might be incurred? [Y/N]

Please note: the employer would be responsible for meeting the cost of any buy out

The environmental agenda (the green agenda)

We have reviewed the responsibilities the NHS has been given to ensure sustainable development and carbon reduction. These tend to be summarised using the term “the green agenda”. The achievement of the targets the NHS has been set depend on local partnerships implementing strategies which bring together all the talents and expertise of the workforce. The sub–group has considered the green agenda in all of the options. Directgov (http://campaigns.direct.gov.uk), the official Government website for information have listed, in association with What Car, the top rated fuel efficient ‘small family’ and ‘family’ cars. These fall into the AA schedule of motoring costs purchase price category from £13,000 – £20,000 which links to the range of rates proposed within this consultation.

Q10 Are you in agreement with the approach taken by the review group? [Y/N]

Q11 If possible, can you please add comment on how the option suggested can be made to dovetail with wider travel plans and strategies for sustainable development and carbon reduction of NHS services?

NHS organisation details
Q12 Organisation name

Q13 Please state the size of your workforce (headcount).

Completion source

Q14 Is this feedback signed off by HR Director and the Employee Director? [Y/N]

Q15 If you answered NO please indicate on what basis this feedback is being provided.

Completion source

Q16 Name:

Q17 Job title:

Thank you for taking the time to complete this questionnaire