Doncaster and Bassetlaw Teaching Hospitals
NHS Foundation Trust

Trust Expenses and Subsistence Policy

This procedural document supersedes: CORP/EMP 33 v 3: Employee Expenses and Subsistence Policy



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Date written/revised:	February 2026 Updated November 2026
Approved by staff side partners:	June 2026
Date of approval:	Policy Formulation Group (P&OD)
Date issued:	September 2026 updated version November 2026
Next review date:	August 2028 (Policy valid until February 2029)
Target audience:	Trust Wide

Amendment Form

Please record brief details of the changes made alongside the next version number. If the procedural document has been reviewed **without change**, this information will still need to be recorded although the version number will remain the same.

Version	Date Issued	Brief Summary of Changes	Author
Version 4.1	November 2026	Change of title Inclusion of Chair, Non-Executive Directors and Governors	Tully Monk
Version 4	February 2026	Update to mileage rates effective 1st April 2026 Removal of expenses payable for hotel/ accommodation Update to guidance regarding insurance for mileage purposes	Tully Monk
Version 3	November 2024	Policy re-ordered. Additional information added regarding: • Tax and NI • Lease cars • Mileage rates have been updated	Tully Monk
Version 2	December 2017	Minor change to reflect outsourced payroll services	Mark Brookes
Version 1	October 2014	Section 4.5.6 – Mileage Allowance – Use of Private Car amended	Dawn Jarvis/ Mark Brookes

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1 INTRODUCTION

This policy applies to all employees, Non-Executive Directors, Governors and the Chair of Doncaster & Bassetlaw Hospitals NHS Foundation Trust and details entitlements to claim expenses when costs are incurred by individuals as a direct result of official duties performed on behalf of the Trust.

In line with the Trust's commitment to environmental sustainability individuals are encouraged to minimise the environmental impact of travel by limiting journeys, car sharing, using the hospital shuttle bus and using low emission lease cars.

2 PURPOSE

The purpose of this policy is to reimburse the necessary extra costs of meals, accommodation and travel arising out of official duties or training. It is important that employees are not out of pocket when they are required to travel as part of their job; that individuals feel safe if they stay away from home as part of their job; and that the Trust protects public money by ensuring that only actual costs incurred are reimbursed.

Expenses are paid at a rate to ensure individuals are reimbursed for actual costs and to ensure the Trust is spending money wisely. Rates may be subject to revision at any time, but they will usually be reviewed annually.

The principles, responsibilities and processes to claim expenses apply to all colleagues employed by the Trust as well as Non-Executive Directors, Governors and Chair of the Trust. In terms of specific rates and entitlements for reimbursement this policy does not deal with the reimbursement of:

- Expenses for the Chair, Non-Executive Directors, Governors and for very senior managers will be paid in accordance with the terms of their contract of employment.
- Expenses for staff covered by the Medical and Dental Terms and Conditions, except for Excess Travel for Doctors, which is as per this Policy.
- The arrangements do not apply to staff within the remit of the Doctors' and Dentists' Review Body, with the exception of those employed on the Terms and Conditions of Service for NHS Doctors and Dentists in Training (England) 2016. For these doctors, their terms and conditions make clear that the rates of reimbursement can be found in Section 17 of the NHS Terms and Conditions of Service Handbook.
- Other doctors and dentists not on the 2016 contract will be paid at the mileage rates set out in their terms and conditions, and in the latest Medical and Dental Pay and Conditions Circular. Further information can be found here: https://www.nhsemployers.org/topics/pay-pensions-and-reward/medical-and-dental-pay-and-contracts
- Relocation Expenses – see Removals and Associated Expenses (CORP/EMP 11)
- Interview Expenses – see Recruitment and Selection Policy (CORP/EMP 36)
- Study Leave and funding - Study Leave & Associated Funding Policy (CORP/EMP 61).

3 DUTIES AND RESPONSIBILITIES

3.1 Individual Responsibilities

Employees are responsible for claiming the costs incurred on business travel using the electronic expenses system. Individuals must ensure they only claim actual costs incurred.

All claims must be submitted using the electronic expenses system, obtaining the necessary electronic approvals as laid out in the electronic expenses system guidance.

Individuals must submit the relevant evidence (for example receipts or tickets) with their claim. If evidence is not attached (where required) the claim will not be approved.

Employees have a responsibility to submit claims in a timely manner (in line with Section 4 below) and provide appropriate documentation, i.e., insurance documents, MOT certificates, driving licence, to their manager when requested to do so.

Individuals are responsible for ensuring that any claims submitted are consistent with the guidelines as set out in this policy.

When using vehicles in the performance of their duties employees must ensure they possess a valid driving licence, Ministry of Transport test (MOT) certificate and motor insurance which covers business travel, that they are fit to drive and drive safely and that they obey the relevant laws e.g. speed limits. Individuals must inform their manager if there is a change in status.

All authorised claims, which are processed by the Trust, are accepted in good faith on the understanding that the claimant is making a true and accurate claim.

Individuals must only claim mileage expenses against the car used for the relevant business travel. The car used must be ensured for business purposes and the individual is responsible for ensuring the appropriate insurance is in place and that the relevant evidence has been provided. Periodic audits may be undertaken by the Trust to ensure that mileage claims have only been made against the car used for the journey.

Where individuals are claiming excess home to base mileage only and the individual has only one permanent base of work for claim purposes then the individual may be able to claim under an insurance policy for “social, domestic and pleasure”. For example, excess home to base mileage for resident doctors under the HEE Relocation and Expenses Policy when commuting to one permanent place of work, or for individuals with short term excess mileage protection as a result of organisational change who are commuting to one permanent base of work only. However, it is the responsibility of the individual to discuss their individual circumstances with their insurer for assurance that they have the appropriate level of cover for the mileage being claimed. It is the responsibility of all individuals to ensure they have the appropriate level of insurance cover, and the Trust accepts no liability in this

regard. If individuals are commuting to more than one place of work, or undertaking any other work-related motor travel, then their insurance must include business travel.

Information from claims submitted may be passed to the Trust's Local Counter Fraud Specialist for the purposes of the prevention, detection, investigation and prosecution of fraud. Knowingly providing false information (including the alteration or adaption of supporting documents) when making a claim for expenses would constitute an offence under the Fraud Act 2006 and will result in disciplinary action and/or civil recovery and prosecution.

Suspicions of fraudulent claiming activity will be referred to the Trusts Local Counter Fraud Specialist. CORP/FIN 1 Fraud, Bribery and Corruption Policy & Response Plan provides further information.

3.2 Management Responsibilities

Line managers are responsible for ensuring ALL claims on the online expenses system are actual costs incurred as a result of travelling on business on behalf of the Trust.

Line managers must challenge expense claims where it may have been more appropriate to use public transport or where a Trust shuttle bus service should have been used to travel between hospitals.

When authorising the use of a vehicle, managers must ensure that the driver has a valid driving licence and MOT certificate and has motor insurance which covers business travel. It will not be possible for individuals to register a vehicle on the Trust expenses system if they cannot provide copies of their valid driving licence, MOT (where applicable) and insurance which covers business travel.

Managers must ensure that all insurance documents (clearly showing appropriate business insurance), and MOT certificates are checked on an annual basis and approved via the electronic expenses system. Managers must ensure that all documentation detailed above is in date prior to authorising any claim.

Managers must ensure they have deputies in place to authorise claims in their absence and are responsible for setting these up on the electronic expenses system.

Managers are responsible for ensuring that their staff are aware of the guidelines and that claims are in accordance with them. Managers are responsible for ensuring that claims submitted by individuals under their span of control are only approved where they are consistent with the provision of the guidelines.

Directors and Heads of Service are responsible for authorising (where appropriate) any claims older than three months.

3.3 Responsibilities when using a Private Car

The driver, not the Trust, is personally liable for any incident. Employees must ensure their own personal motor insurance policy is fully comprehensive and permits the use of their vehicle for the

purposes of travel on Trust business. Please note this is not the same as "cover for travel (or commuting) to and from your normal place of employment".

Individuals will not be able to claim mileage expenses unless they hold a motor insurance certificate that confirms they are covered for business use. A copy of this certificate must be submitted using the electronic expenses system.

Individuals may be asked to provide this certificate at any time, and it is an individual responsibility to keep this up to date. Employees cannot drive their own car for Trust business purposes without it and cannot therefore make a claim for expenses without the correct certificate.

4 REIMBURSEMENT OF CLAIMS

Expenses are claimed using the Trust's electronic expenses system. All expenses claims should be submitted on a monthly basis and must be submitted within three months of the expense being incurred. The same applies to Subsistence Claims. Other than in exceptional circumstances, claims submitted outside of these timescales will be automatically rejected from the electronic expenses system. This is to make sure that managers and the whole Trust can closely manage expenses budgets. In addition, individuals should ensure that all claims are made within the same financial year, and towards the end of the financial year (February and March) claims should be processed in a timely manner to ensure the Trust can continue to manage its finances and budgets effectively.

In very exceptional circumstances, the employee may make a case to the Director / Head of Service to allow a claim to be submitted outside of these timescales. If approved, the Director /Head of Service should contact the People Systems Team to confirm approval of payment. The People Systems Team will unlock the employee's account on the electronic expenses system to enable them to make a claim outside of the normal three months. The claim must be submitted by the employee and authorised by the manager within five working days of the Director/Head of Service approval.

Expenses will be reimbursed by credit transfer into the employee's bank account usually in the month following the submission of the claim. Payments will be made alongside salary payments each month. Separate or advance payments cannot be made. Original receipts (i.e. not photocopies) must support all claims and, if VAT has been charged, the receipts should contain the VAT Registration number and the rate of VAT.

To ensure payment is made in the month following the expense is incurred, claims must be submitted and approved by the line manager no later than close of play on the third working day after the month end.

For mileage and toll claims, the system uses Google maps, shortest route to calculate the number of miles that can be claimed. The system has parameters which will allow a small increase in mileage should there be a need to travel a different route due to traffic or time constraints. However, a warning message will be generated which the line manager is required to authorise.

Individuals must present, on request, all valid receipts for all claims for audit purposes. If a receipt is not available, then an explanation must be given and documented in the "other details" section of the system. The relevant line manager must consider whether there is exceptional circumstance to be able to approve the claim.

5 HMRC TAX AND NATIONAL INSURANCE (NI) ARRANGEMENTS

Employees are taxed on all income they receive from their employment including pay, benefits in kind (such as company cars or lease cars) and any expenses payments (including payments relating to business travel). However, HMRC has removed the requirement to tax certain expenses; these relate to expenses which are reimbursed at actual cost, i.e., where there is no profit element, including Car Park charges, Toll Fees, and Taxi fares, and only where receipts have been provided.

However, where receipts have not been provided these expenses have to be declared to HMRC and taxed accordingly. To comply with HMRC regulations, copies of all receipts must be kept for three complete tax years after the end of the tax year to which they relate. All receipts must be scanned into the electronic expenses system at point of claim. If receipts are not scanned, and the employee cannot provide them upon request to HMRC, the employee will be personally liable to pay tax on the value of that claim.

Any mileage the Trust reimburses above the HMRC Approved Mileages rates must be declared to the HMRC at the end of the year and are taxable. Current HMRC Approved Mileage Rates are available at: http://www.hmrc.gov.uk/rates/travel.htm

As a rule, any mileage paid for home to work travel e.g., for staff on call, will be taxable unless the individual can show that there is an emergency and that they have 'taken responsibility', from the moment they received a call. The Inland Revenue generally consider that only medical staff can 'take responsibility'. See section 6.14 for further information.

If the Trust reimburses for the costs of travelling to and from work, or pays these direct, for example by buying a season ticket for the employee, the value of this benefit is taxable. Therefore, any reimbursement of a weekly/monthly/annual travel pass will be taxable in line with HMRC regulations.

Where mileage or any other reimbursement for expenses is taxable, this is done through PAYE and is taxed at source. This means a P11D is not produced as the benefit has already been taxed through payroll.

It is an individual responsibility to ensure that all taxable benefits are disclosed appropriately to HMRC as required.

For further advice on tax matters, the following web site is a useful source of information:
https://www.gov.uk/income-tax

Alternatively, you can contact the tax office (the details of which are shown on your annual notification of tax coding), or you can follow the link below for more information on how to contact the HMRC: https://www.gov.uk/contact-hmrc

6 TRAVEL EXPENSES

6.1 General Principles

The principle for reimbursement of an official journey is based upon the rules below:

- The Trust and the employee will agree the most suitable means of transport for routine journeys which employees have to make in the performance of their duties.
- If a particular journey is unusual, in terms of distance or purpose, the mode of travel will be agreed between the Trust and the employee before it starts.
- Employees shall be reimbursed for miles travelled in the performance of their duties, which are in excess of the home to agreed work base return journey. Until this journey distance has been completed no business miles can be reimbursed.

All Trust employees will have a Trust site (agreed work base) for the purposes of claiming travel expenses, this will be as stated in the contract of employment.

Normal travel to work is not covered by the expenses policy and employees cannot claim for travel from home to work (or return journey).

6.2 Travelling from the agreed work base to other work sites

Once at work, if an individual needs to travel to another Trust site, or to attend another venue as part of Trust duties, they are able to claim travel expenses for any excess over and above normal travel to work costs. However, individuals are expected to use Trust transport, e.g., the shuttle buses or public transport (when travelling to meetings in other cities for example), before using their own car. If an individual is able to use the shuttle bus or public transport but chooses to use their own car, reimbursement will only be made at the discretion of the line manager.

If the shuttle bus or public transport cannot be used for a valid reason, such as patient safety, no availability, time of travel etc. reimbursed will be made for miles travelled in the performance of official duties which are in excess of home to work base (return) journey.
Employees will be reimbursed for the shortest route. If an employee decides to take an alternate route which is longer, the Trust may reimburse if an appropriate reason for taking the longer route is provided.

6.3 Travelling to other work sites when the journey starts at a location other than the agreed work base

Employees will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey. Normally, the miles eligible for reimbursement are those travelled from the agreed work base and back. However, when the journey being reimbursed starts at a location other than the agreed work base, for example home, the mileage eligible for reimbursement will be as set out in Table 1 below.

In this example the distance from the individual's home to agreed work base is 15 miles:

Table 1

Journey (outward)	**Distance**	**Eligible miles**
Home to base	15 miles	None
Home to first call	Less than 15 miles	None
Home to first call	More than 15 miles	Eligible mileage starts after 15 miles have been travelled
Journey (return)		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	None
Last call to home	More than 15 miles	Eligible mileage ends 15 miles from home

If an individual normally uses public transport for their daily commute to and from work, then the normal cost of the daily commute should be deducted from the cost of any claim.

6.4 Passenger rate

With the exception of lease, pool or hire vehicle users, where other employees or members of an NHS organisation are conveyed in the same vehicle on Trust business and their fares would otherwise be payable by the Trust, the passenger allowance will be payable to the vehicle driver in accordance with Appendix 1.

6.5 Travelling by public transport

The costs of standard public transport will be reimbursed by the Trust. Individuals are expected to make advanced bookings on fixed trains wherever possible to take advantage of any cheap fares available.

Rail tickets can be booked online and providing the receipt and tickets. First class travel will not be reimbursed under any circumstances.

The cost of bus fares and standard rail fares should be reimbursed only on submission of the relevant receipt only.

6.6 Use of Motorcycles/Scooters

If individuals use their own motorcycle/scooter to travel on official business, a mileage rate will be paid as set out in Appendix 1.

6.7 Pedal Cycles

In the light of the Trust's Sustainability Plan the Trust would encourage the use of public transport and pedal cycles. Reimbursement for employees using pedal cycles for official journeys will be paid at an agreed rate as set out in Appendix 1. Individuals must ensure that they have appropriate cycle insurance that includes public liability insurance. Managers are responsible for checking and recording this annually in the same way as motor insurance.

6.8 Car Hire

If care hire is required, petrol and hire costs will be reimbursed if the relevant manager has sought and received written permission from an Executive or Divisional Director of the Trust. It may be that this is cheaper or more cost effective when time and other considerations are taken into account. All reasonable attempts should be made to keep costs to a minimum.

6.9 Taxi Fares

Taxi fares will only be reimbursed in exceptional circumstances and must be authorised in advance by an Executive or Divisional Director. Exceptional circumstances may include the following examples:

- When heavy or bulky goods/supplies need to be transported (although if this is inter-site, advance arrangements should be made with inter-site transport).
- When the public transport service is inadequate or not available.
- When saving in time is deemed to justify the payment.
- When on Trust business and travelling out of normal office hours for personal safety.
- When several staff are travelling together and this is cheaper that the public transport cost or use of a private vehicle.

In cases where an individual chooses to travel by taxi and the above circumstances do not apply, only the equivalent to public transport costs (i.e. bus or train fares) will be reimbursed.

6.10 Car Parking, Tolls and Fines

Employees who necessarily incur charges in the performance of their duties, in relation to parking, garage costs, tolls or ferries shall be refunded these expenses only on submission of receipts.

Toll charges can be claimed if an individual has had to take a route which incurs such a cost e.g. bridges or toll roads, but it is expected that the most cost-effective route will be taken and that these costs are avoided wherever possible.

Car parking charges can be claimed if individuals have been required to park in a location (other than at Trust sites) in the course of carrying out their duties. Employees are responsible for ensuring that they have chosen the most cost-effective parking, not necessarily the most convenient. Individuals must make use of free parking if available e.g., use of a visitor's parking space at the venue.

Charges for overnight garaging or car parking however shall not be reimbursed unless the employee is entitled to night subsistence.

The above does not include reimbursement of parking charges incurred as a result of attendance at the employee's normal place of work. The Trust provides a number of services to facilitate travel to and parking on Trust sites and therefore does not reimburse for payment for parking on Trust premises. The Trust provides the following for our colleagues:

- A park and ride service for Doncaster Royal Infirmary, further details can be found here: https://extranet.dbth.nhs.uk/getting-here/
- A shuttle bus service between sites, further details can be found here: https://extranet.dbth.nhs.uk/getting-here/

A parking permit scheme based on the following:
Allocated (formerly known as blue) – Allocated parking to a specific space on the site you are based at, also access to unallocated parking on other Trust sites.
Unallocated (formerly known as green) – Unallocated parking in specific car parks (not patient ones). You are not guaranteed a parking space with this permit if site is particularly busy.
Unallocated concession (formerly known as green) – Unallocated parking in specific car parks (not patient ones). You are not guaranteed a parking space with this permit if site is particularly busy. This is for colleagues who are Band 3 and below or work less than 22.5 hours per week. This is for those who make under £24,336 per annum.
Yellow – Access to all patient car parks on weekends. This permit also allows cross-site parking in staff car parks at any time if you are based at Doncaster Royal Infirmary and visiting Bassetlaw Hospital or Montagu Hospital.
Further information on car parking permits can be found here: https://extranet.dbth.nhs.uk/parking-permit/

The Trust will not reimburse any parking fines or Road Traffic Offence tickets (i.e. speeding tickets, use of mobile phone whilst driving fine etc.). Any such charges incurred against a Trust lease car will

automatically be deducted from the individual's next salary payment or invoiced to the individual if no further salary payments are to be made.

HMRC regulations require receipts to be produced for reimbursement of parking expenses etc. to be non-taxable. However, any claims submitted and approved without the relevant receipts will be subject to tax.

6.11 Transporting Equipment

Employees who use their vehicles in the performance of their duties may be required to take equipment with them. The Trust has a duty of care under the Health and Safety at Work Act 1974 and related legislation, to ensure that this does not cause a risk to the health and safety of the employee. Employees should not be allowed to carry equipment which is heavy or bulky unless a risk assessment has been carried out beforehand. A copy of the completed assessment should be submitted to the People Systems Team, who will record this in the Trust electronic expenses system, which will allow staff to claim for transporting equipment as specified below. When, and after the necessary assessment has demonstrated it is safe to carry equipment, an allowance shall be paid for all eligible miles for which the equipment is carried, provided that either:

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

6.12 Travel by Air

Travel by air will only be agreed in exceptional circumstances to support the Trust's commitment to environmental sustainability. Expenses claims for air travel will only be reimbursed by the Trust where:

- Where no such alternative train/coach service is available
- In cases of urgency

In all cases, the cost of air travel must be authorised in advance by an Executive Director of the Trust.

6.13 Trust Lease Car Schemes

Individuals employed directly by the Trust have access to Staff Benefit Lease Car Schemes provided via Fleet and Tusker.

Please note that a Trust lease car is not considered to be a private vehicle and is offered as an employment benefit in addition to your terms and conditions of service. On entering into a lease car contract individuals are agreeing to a personal contract with the lease car provider and individuals are

responsible for ensuring they have read and accepted the terms of the agreement. There is no requirement for individuals to utilise Trust lease car schemes and this is an optional benefit available to our people.

Any claims for business mileage for lease cars held under Trust lease car schemes are payable in line with HMRC advisory fuel rates. The HMRC periodically reviews and publishes their advisory fuel rates, full details of advisory fuel rates can be found on the HMRC website which can be found here: https://www.gov.uk/guidance/advisory-fuel-rates . Mileage paid for lease car use is therefore not subject to tax.

6.14 Claiming of On-Call or Emergency Call-Out Travel Expenses

If individuals are required to return to work outside their normal hours of duty they can claim travel expenses, but only where additional costs have been incurred. Therefore, if the individual has use of a travel season ticket for example or a parking season ticket, these costs cannot be claimed for. If the only option is to use own transport, mileage can be claimed and will be payable at the reserve rate (see section 8 below).

The points set out below are the conditions that need to be satisfied when making a claim for tax free reimbursement of home-to work mileage when carrying out emergency call-out working. By the very nature of the work to be done to satisfy the criteria laid down by the HMRC for the tax-free reimbursement of home-to-work mileage, planned attendance at work to carry out 'emergency' work is excluded from falling into the above category.

All three of the following criteria must be met in order to qualify for reimbursement without deduction of tax:

- Advice on the handling of the emergency is given on receipt of the call-out. The department should keep records of the nature of the advice given, and the consequences of this advice being acted upon.
- The employee from the time the call-out is received accepts responsibility of those aspects appropriate to the employee's duties.
- The employee has a continuing responsibility for the emergency while travelling, if delayed the employee must make any necessary arrangements to deal with the emergency whilst delayed.

If all three of the above points are satisfied, the 'emergency call-out mileage' expenses will be paid by the Trust without deduction of tax. The department should however, be able to demonstrate, by the way of records kept, to the HMRC if requested to do so, that these conditions have been satisfied. Whilst making a claim for 'emergency call-out mileage' payments, they must clearly be identified on the electronic expenses system. This is paid at reserve rate.

6.15 Attendance at Training Courses

Additional travel costs incurred when attending courses, conferences or events at the Trust's instigation will be reimbursed at the standard rates in Appendix 1 when the employer agrees that travel costs should be reimbursed.

Subject to the prior agreement of the employer, travel costs incurred when individuals attend training courses or conferences and events, in circumstances when the attendance is not required by the employer, will be reimbursed at the reserve rate in Appendix 1, and in line with eligible mileage in excess of home to base (as per Table 1 above).

7 CHANGE OF BASE OF WORK

The reimbursement of travelling costs when employees are required to change their base of work as a result of a reorganisation or merger of NHS employers or when employees accept another post as an alternative to redundancy, will be paid in accordance with the excess travel costs.

Excess travel costs only apply if it costs more to travel to the new base compared with travelling to the original place of work. Excess travel costs are payable at the reserve rate as set out in Section 8 and Appendix 1.

The excess shall be calculated on the basis of bus fares or second-class rail fares or, if the employee travels by a private vehicle, on the basis of the reserve rate (see Section 8 and Appendix 1).

If you are required to change your base of work permanently, you are able to claim excess travelling costs in line with short term pay protection as set out in Policy CORP / EMP 9 which can be found here: https://www.dbth.nhs.uk/about-us/our-publications/publication-scheme/our-policies-and-procedures/employment-work-life-balance/

The People Business Partner Team will confirm to both the employee and their line manager the amount of excess travel that can be claimed each day and for what period. Once the entitlement has been confirmed, employees will be able to claim on the electronic expenses system. The People Business Partner Team will share the details of excess travel entitlement with the People Systems Team so that this can be recorded in the electronic expenses system. Please note: employees will be unable to claim until the entitlement has been confirmed. Once the entitlement has been confirmed claims should be submitted on a monthly basis.

Where an employee is required to change their base as a result of organisational change, during a period in which they are already in receipt of Excess Daily Travel, the People Business Partner Team will assess whether the subsequent change has an effect on the original approval (i.e. increase or reduce the excess payable) for the duration of the original approval. A second approval may be granted for the balance from the second base to the third base.

Excess Daily Travel Allowance should be paid at the reserve rate and is subject to Tax and National Insurance. It continues as per conditions of service from the date of moving Base and only ceases earlier than the timescales set out in the letter if the employee applies for a new role of their own volition, or the allowance can be reduced if the claimant moves house nearer the site. The allowance cannot be increased.

Individuals are expected wherever possible to use the inter site shuttle buses rather than make mileage claims.

8 RATES OF MILEAGE REIMBURSEMENT

Mileage reimbursement is paid as per Section 17 of the NHS Terms and Conditions of Service Handbook, other than where there is agreement by the South Yorkshire ICB (Integrated Care Board) to apply a higher alternative rate. In which case the Trust will apply the agreed ICB rate for the term of the ICB agreement.

The NHS Terms and Conditions of Service Handbook can be found here:
https://www.nhsemployers.org/publications/tchandbook

Further information and guidance on mileage rates can be found here:
https://www.nhsemployers.org/articles/mileage-allowances-faqs

The total claim for any journey made by car (including the mileage rate, parking, toll fees etc.), should not exceed the standard class rail fare that can be achieved by advance booking. Should this occur then the equivalent of the standard rail fare will be reimbursed.
If you have a Trust lease car the mileage rate you can claim is as per the Her Majesties Revenue and Customs (HMRC) rates in force at the time you travel. You cannot claim the rates under the National Terms and Conditions of Service or any agreed rates through the South Yorkshire ICB under any circumstances.

Reserve Rate

A reserve rate of reimbursement, as set out in Appendix 1, will apply to employees using their own vehicles for business purposes in the following situations:

- When employees are required to return to work or work overtime in line with Section 3 of the national Agenda for Change Terms and Conditions of Service Handbook on any day and incur additional travel to work expenses on that day. This provision will apply if the employee chooses to be paid for the extra hours or takes time off in lieu (TOIL – see section 3 of the Agenda for change Handbook).
- When a claim for excess mileage is made in situations where there is a compulsory change of base, either permanent or temporary, resulting in extra daily travelling expenses.
- If an employee uses their own vehicle when suitable public transport is available and appropriate in the circumstances, subject to a maximum of the public transport cost which would have been incurred, and the rules on eligible miles (see table 1 above).

9 THE CORPORATE MANSLAUGHTER AND CORPORATE HOMICIDE ACT (PRIVATE VEHICLE USE)

Under the Corporate Manslaughter and Corporate Homicide Act 2007 (CMCHA) companies and organisations can be found guilty of corporate manslaughter as a result of serious management failures resulting in a gross breach of a duty of care. The Act, which came into force on 6 April 2008, clarifies the criminal liabilities of companies including large organisations where serious failures in the management of health and safety result in a fatality. The legislation covers the use of employees using their own cars to drive on business.

Driving is the most dangerous work activity that people do. Research indicates that approximately 5 people are killed and 82 seriously injured each day in road collisions, involving someone who was driving, riding or otherwise using the road networks for their work. For businesses that use vehicles at work, the law means the employer is responsible for ensuring safety on the road.

Employer's duty of care under the legislation extends not only to their employees, but the members of the public that could come into contact with an employee who is using their own car for work purposes. It is therefore essential that managers and their employees comply with the following at all times when a private vehicle is used for business purposes:

- The vehicle MUST be insured for business use. Social, domestic and pleasure and commuting insurance is insufficient for any type of business journey.
- If over three years old, the vehicle MUST have a valid MOT certificate.
- The employee MUST be a member of a roadside recovery organisation.
- The vehicle MUST be regularly serviced and roadworthy.
- The employee MUS T carry out routine maintenance e.g. windscreen washer reservoir refill; replace damaged wiper blades.
- The manager MUST also ensure that the employee is licenced to drive the vehicle.

More information on employer responsibilities in respect of other aspects of CMCHA can be found in the following link via the Health & Safety Executive:
https://www.hse.gov.uk/corpmanslaughter/about.htm

10 ACCOMMODATION AND SUBSISTENCE

The purpose of this section is to advise on expenses that can be claimed for the necessary extra costs of meals, accommodation or other sundries arising as a result of official duties or study leave away from home. Business expenses that may arise, such as the cost of a fax, Wi-Fi or official telephone calls, may also be reimbursed with proof of expenditure. No reimbursement will be made for any alcohol purchased and no request should be made to any person or organisation providing receipts to disguise its provision.

10.1 Short overnight stays in Commercial Accommodation

Individuals must book all hotel accommodation through the Trust Click Travel System.
Colleagues should no longer book accommodation using their own money and claim back via expenses, as bookings can be made directly through the platform without the need for personal payment or reimbursement. The system is live and effective from January 2026. Only hotels booked prior to the implementation of Click Travel will be eligible for payment via EASY expenses.

Individuals requiring access to Click Travel at the point of implementation have been issued with a log in to the system. New users should request accessing by contacting the procurement team, individuals will need to provide the following information:
Name
Assignment Number
Job Role
Cost Code
Line Manager
Line Manager Email address
Name of Approver (budget holder for booking approval)
Approver email address

10.2 Short overnight stays in Non-Commercial Accommodation

When staying for short overnight periods with friends or relatives or other non-commercial accommodation, the flat rate set out in Appendix 1 is payable, this includes an allowance for meals. No receipts will be required.

Employees staying in accommodation provided by the host organisation, for example for a residential training course, shall be entitled to an allowance to cover meals if they are not provided free of charge up to the total set out in Appendix 1.

Where accommodation and meals are provided without charge to employees, for example a residential training course, an incidental expenses allowance at the rate set out in Appendix 1 can be claimed.

<u>All payments of this allowance are subject to the deductions of appropriate tax and national insurance contributions via the payroll system.</u>

10.3 Day Subsistence

A meal allowance is payable when having to work elsewhere on official business and it is impractical to have taken a packed lunch. Day meals allowance rates are set out in Appendix 1. These allowances are not paid where meals are provided free at the temporary place of work e.g. a working lunch at a

meeting or event; where individuals are at another Trust site where there is a subsidised eating facility; or where the individual would normally bring a packed lunch and can do so at the different venue.

A day meals allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent at their place of work. The actual cost will be paid up to the limit set out in Appendix 1, and a receipt must be provided.

Normally, to claim a lunch meal allowance the individual would be expected to be away from their base for a period of more than five hours, including the normal lunch time period of 12 noon to 2 pm.

10.4 Evening Subsistence

To claim an evening meal allowance, employees would normally be expected to be away from base for more than 10 hours and unable to return to base or home before 7 pm and as a result of the late return need an evening meal. It is possible to qualify for both lunch and evening meal allowances in these circumstances.

10.5 Late Night Duties Allowance

An employee who is required to work late at night in addition to a day duty may be paid an evening meal allowance where the additional time worked is for 4 hours or more; the employee receives less than two hours' notice of the request to work and does not have access to restaurant facilities and subsidised meals. The Late-Night Duties Allowance is set out in Annex 14 of the NHS Terms and Conditions of Service Handbook and will be subject to deduction of appropriate tax and national insurance contributions via the payroll system.

11 HOSPITALITY EXPENSES

The Trust will not normally reimburse hospitality expenses; however, in cases where this may be necessary, the permission in advance, of an Executive Director and the Chief Executive or in the absence of the Chief Executive, the Chair of the Board, will need to be sought. **Alcohol must never be claimed for.**

Section 5 and Section 9 of CORP/ FIN 4 Standards of Business Conduct Policy provides further information on responsibilities in relation to hospitality and gifts.

12 LEARNING/SUPPORT

User guides on how to make a claim for expenses can be found on the intranet by following the link below: https://extranet.dbth.nhs.uk/people-systems/eroster-expenses/expenses/

Each Division/ Directorate has a super user trained in the use of the system. Line Managers should be able to advise on who to contact.

Further support can be accessed as needed from the People Systems and Workforce Information Team by contacting: dbth.eroster.dbh@nhs.net

13 MONITORING COMPLIANCE WITH THE PROCEDURAL DOCUMENT

What is being Monitored	Who will carry out the Monitoring	How often	How Reviewed/ Where Reported to
All employee expense claims	System generated	Every claim	Line Managers as a warning message.
All employee expense claim receipts	Line Managers	Every claim	Line managers will check receipts match with each claim.
All expense claims with warning messages that require payroll approval	People Systems Team	Monthly	The People Systems Team will complete online check against each claim with a warning.
All employee expense claims	Internal Audit	Periodically	Audit will complete a percentage check on submitted claims to ensure validity and appropriate authorisation.

14 DEFINITIONS

- **Agreed Work Base –** This is the hospital / base where the employee undertakes their principal duties. This is set out in the individual contract of employment. For individuals working in an agile way or undertaking hybrid working (including working from home) this will be the base that is primarily attended when working on site.

- **Business Mileage –** This is payable when qualifying travel could not reasonably have been undertaken by public transport and making the journey using the claimant's own vehicle was the only sensible option. In all instances users will be required to produce evidence that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle insurance, to cover business use. Travel claims will not be processed unless the documents have been produced. Annual mileage in the year 1 July to 30 June up to 3,500 miles will be paid at a higher rate. Once an individual has travelled over 3,500 in the year 1 July to 30 June the mileage rate will drop to a lower rate. This is because the NHS Staff Council review the standard rate of reimbursement each year soon after the new AA guides to Motoring Costs are published, normally in April or May. Any changes to the standard rate of reimbursement, the reserve rate and the rate for motorcycle users, resulting from this review, applies to all miles travelled from the following 1 July.

- **HMRC –** His Majesty's Revenue and Customs

- **Motorcycle Rate –** This is payable when qualifying travel could not reasonably have been undertaken by public transport and making the journey using the claimant's own vehicle was the only sensible option. In all instances users will be required to produce evidence that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle insurance, to cover business use. Travel claims will not be processed unless the documents have been produced.

- **Official Mileage –** Payment for mileage claims paid for the shortest official mileage between each location visited and not the actual miles recorded.

- **Passenger Mileage Rate –** This category is payment to staff who convey other members of staff on official business. Staff are encouraged to consider the possibility of sharing a vehicle on official business, where such a measure is practical. In all instances users will be required to produce evidence that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle insurance, to cover business use. Travel claims will not be processed unless the documents have been produced. This payment is not payable to members of staff transporting patients in their own vehicles.

- **Pedal Cycle –** This is payable when an individual uses a pedal cycle to undertake official journeys

- **Reserve Rate (previously known as public transport rate) –** This is payable when qualifying travel could reasonably have been made by public transport, but the claimant has decided to drive, subject to a maximum of the public transport cost which would have been incurred. In all instances users will be required to produce evidence that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle insurance, to cover business use. Travel claims will not be processed unless the documents have been produced.

- **Subsistence Allowance –** The reimbursement of necessary extra costs of undertaking official duties away from home, such as non-commercial accommodation expenditure and meals etc.

- **Transporting Equipment –** Where at the requirement of the Trust, an employee carries heavy or bulky equipment in a private car, an allowance shall be paid for journeys on which the equipment is carried, provided that either: a. the equipment exceeds a weight which could reasonably be carried by hand; or b. The equipment cannot be carried in the boot of the car and is so bulky as to reduce the seating capacity of the vehicle. Employees should not be allowed to carry equipment which is heavy or bulky unless a risk assessment has been carried out beforehand.

15 EQUALITY IMPACT

The Trust aims to design and implement services, policies and measures that meet the diverse needs of our service, population and workforce, ensuring that none are disadvantaged over others. Our objectives and responsibilities relating to equality and diversity are outlined within our equality

schemes. When considering the needs and assessing the impact of a procedural document any discriminatory factors must be identified.

An Equality Impact Assessment (EIA) has been conducted on this procedural document in line with the principles of the Equality Analysis Policy (CORP/EMP 27), the Equality Diversity and Inclusion Policy (CORP/EMP 59) and the Civility, Respect and Resolution Policy (CORP/EMP 58).

The purpose of the EIA is to minimise and if possible, remove any disproportionate impact on employees on the grounds of race, sex, disability, age, sexual orientation or religious belief. No detriment was identified. (See Appendix 2)

16 ASSOCIATED TRUST PROCEDURAL DOCUMENTS

CORP/EMP 09 Restructure, Reorganisation, Redeployment and Redundancy Policy
CORP/EMP 10 Removal and Associated Expenses
CORP/EMP 27 Equality Analysis Policy
CORP/EMP 36 Recruitment and Selection Policy
CORP/EMP 58 Civility, Respect and Resolution Policy
CORP/EMP 59 Equality Diversity and Inclusion Policy
CORP/EMP 61 DBTH Study Leave and Associated Funding Policy
CORP/ FIN 01 Fraud, Bribery and Corruption Policy and Response Plan
CORP/ FIN 04 Standards of Business Conduct Policy

E Expenses User guidelines: https://extranet.dbth.nhs.uk/people-systems/eroster-expenses/expenses/

17 REFERENCES

Citizens Advice Bureau – getting tax advice:
https://www.citizensadvice.org.uk/debt-and-money/tax-advice/getting-tax-advice/

Contact HMRC
https://www.gov.uk/contact-hmrc

HMRC website (employee contacts numbers and email address)
https://www.gov.uk/find-hmrc-contacts/income-tax-enquiries

HSE guidance on the Corporate Manslaughter and Corporate Homicide Act 2007
https://www.hse.gov.uk/corpmanslaughter/about.htm

Income Tax: Introduction
https://www.gov.uk/income-tax

Rates and allowances: travel — mileage and fuel allowances
https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances

The Hive Expenses
https://extranet.dbth.nhs.uk/people-systems/eroster-expenses/expenses/

The Hive Parking at the Trust
https://extranet.dbth.nhs.uk/parking-permit/

APPENDIX 1- INFORMATION ON SUBSISTENCE RATES

The following rates apply when making expenses claims for time spent away from the office or home on official Trust business or study leave.

Allowance	Conditions	Amount
Non-commercial overnight stay	Flat rate	£25
Overnight stay meals allowance	Per 24-hour period	£20
Day Meals	Over 5 hours but less than 10 hours in 24 away from office	£5
Evening Meal	More than 10 hours from office and after 7pm	£15
Incidental Expenses Allowance	This allowance is for each 24-hour period	£4.50

Total payments (excluding non-commercial overnight stay) for each 24-hour period away should never exceed £29.50 which is the maximum payable when adding any combination of applicable payments from the list above.

Rates of reimbursement applicable from 1st July 2026

Type of vehicle/ allowance	Annual mileage up to 4,500 miles (standard rate)	Annual mileage over 4,500 miles (standard rate)	All eligible miles travelled
Car (all types of fuel)	59 pence per mile	36 pence per mile	
Motor Cycle			30 pence per mile
Pedal cycle			20 pence per mile
Passenger allowance			5 pence per mile
Reserve rate			30 pence per mile
Carrying heaving or bulky equipment			3 pence per mile

From 1st July 2026 the mileage dropdown threshold (the point at which the reimbursement rate reduces) will increase from 3,500 miles to 4,500 miles.

Full details can be accessed in Section 17 of the Agenda for Change Terms and Conditions of Service Handbook and on the NHS Employers website here: https://www.nhsemployers.org/articles/mileage-allowance-faqs

Trust agreed mileage rate for privately owned electric vehicles

National Terms and Conditions of Service for medical and dental, and colleagues on Agenda for Change T&Cs, do not currently contain reference to mileage rates for privately owned electric vehicles. In the absence of national agreement, the Trust has agreed an interim mileage rate of 37.4 pence in line with

Schedule 21 Annex A of the consultant terms and conditions, standard user rate (engine capacity cc 501 to 1000). This rate will apply to all staff groups when claiming business mileage using a privately owned electric vehicle. This does not apply to Trust lease cars for which separate guidance is set out above. This rate will apply until such a time as either a national or regional rate is agreed for privately owned electric vehicles, or the Trust undertakes a further review of the locally agreed rate.

Trust agreed mileage rate for Non-Executive Directors, Governors and Chair of the Trust

Non-Executive Directors and the Trust Chair mileage claims are subject to a local agreement of 78 pence per mile and will be subject to periodic review.

APPENDIX 2 - EQUALITY IMPACT ASSESSMENT

Service/Function/Policy/Project/Strategy	Division	Assessor (s)	New or Existing Service or policy?	Date of Assessment
CORP/EMP 33 v4	People and Organisational Development	Tully Monk	Existing Policy	Feb 2026

1) Who is responsible for this policy? People and OD Directorate

2) Describe the purpose of the service / function / policy / project/ strategy? ensure all employees claim their expenses and subsistence payment in accordance with the guidelines set down in this policy.

3) Are there any associated objectives? The Trust strategy to control and reduce the cost of healthcare

4) What factors contribute or detract from achieving intended outcomes? – Joint staff side agreement to the policy, the Trust expenses on-line system provides automatic monitoring of payment thresholds.

5) Does the policy have an impact in terms of age, race, disability, gender, gender reassignment, sexual orientation, marriage/civil partnership, maternity/pregnancy and religion/belief? No

- If yes, please describe current or planned activities to address the impact [e.g. Monitoring, consultation] – NA

6) Is there any scope for new measures which would promote equality? [any actions to be taken] NA

7) Are any of the following groups adversely affected by the policy?

Protected Characteristics	Affected?	Impact
a) Age	No	
b) Disability	No	
c) Gender	No	
d) Gender Reassignment	No	
e) Marriage/Civil Partnership	No	
f) Maternity/Pregnancy	No	
g) Race	No	
h) Religion/Belief	No	
i) Sexual Orientation	No	

8) Provide the Equality Rating of the service / function /policy / project / strategy – tick (✓) outcome box

Outcome 1 ✓	Outcome 2	Outcome 3	Outcome 4

If you have rated the policy as having an outcome of 2, 3 or 4, it is necessary to carry out a detailed assessment and complete a* **Detailed Equality Analysis form – see CORP/EMP 27.

Date for next review:	August 2028 (Policy valid until February 2029)
Checked by:	Anthony Jones
Date:	February 2026