



London Ambulance Service **NHS**
NHS Trust

Expenses Policy

DOCUMENT PROFILE and CONTROL

Purpose of the document: The purpose of this Expenses Policy is to set out the policy, allowances and requirements for receipts when LAS staff submit expenses claims. It has been produced at this time to provide a framework and consolidated guidance for staff as the system for electronically claiming expenses (**expenses**) is rolled out across the Trust.

Sponsor Department: Corporate Process & Governance Programme Team and the HR directorate.

Author/ Reviewer: HR Employee Services Manager & Financial Controller. To be reviewed by July 2015.

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18/07/12	3.0	Martyn Salter	Version for ADG Approval
10/04/12	2.5	Martyn Salter	Copy showing all changes from previously approved policy (Version 2.0)
02/04/12	2.4	Tony Crabtree	Clarifying paragraphs to the section on Excess travel and rewritten section 12.4, Other Claimable Items.
07/12/11	2.3	Tony Crabtree, Greg Masters & Martyn Salter	Changes to draft 2.2
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15/03/11	2.1	Corporate Processes Programme Manager	Draft for Review
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17/08/09	0.1	Corporate Processes Programme Manager	Initial draft
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***Version Control Note:** All documents in development are indicated by minor versions i.e. 0.1; 0.2 etc. The first version of a document to be approved for release is given major version 1.0. Upon review the first version of a revised document is given the designation 1.1, the second 1.2 etc. until the revised version is approved, whereupon it becomes version 2.0. The system continues in numerical order each time a document is reviewed and approved.

For Approval By:	Date Approved	Version
ADG	18/07/12	3.0
SMG	05/01/10	1.0
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Yes	30/3/10	2.0

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The Pulse	06/09/12 (v3.0)	Governance Co-ordinator	GCT
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The RIB	11/09/12	IG Manager	GCT
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10/08/12	HR team
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Links to Related documents or references providing additional information		
Ref. No.	Title	Version
	Agenda for Change Terms & Conditions	
	Maternity Leave and Pay Policy	
	The system supplied by Software Europe is referred as expenses throughout the document irrespective of the version currently being used, e.g. expenses2010 .	
	The AfC Terms & Conditions can be found on the NHS Employers web site at http://www.nhsemployers.org/PayAndContracts/AgendaForChange/Pages/Afc-Homepage.aspx .	

Document Status: This is a controlled record as are the document(s) to which it relates. Whilst all or any part of it may be printed, the electronic version maintained in P&P-File remains the controlled master copy. Any printed copies are neither controlled nor substantive.

1. Introduction

In March 2008, the LAS initiated a project to introduce a process whereby staff would submit their expenses claims using an electronic system. To facilitate this, a product called **expenses**¹ was procured from Software Europe Ltd. The system comprises a 'hosted' website allowing staff to submit claims from any location where they have access to the World Wide Web. It should be used for all claims other than meal break compensation claims for frontline staff which are claimed via the signing on sheet. Once the electronic system is fully embedded, and following an announcement in the RIB, claims on paper will only be accepted for items over three months old and then only in exceptional circumstances. (See section 4.1)

This Expenses Policy sets out the policy, allowances and requirements for receipts when LAS staff submit expense claims.

2. Scope

The scope of this document is to supplement Sections 17 and 18 of the national 'Agenda for Change' (AfC) Terms & Conditions (T&Cs)² and set out the 'rules' by which LAS staff may claim expenses. This includes:

- The various rates and allowances used within the Trust. When and by whom these may be varied is also set out.
- When expenses may be claimed and, as importantly, when claiming expenses is not permissible.
- The rules associated with attaching receipts as proof that expenditure has been legitimately incurred are also set out below.

This document does not detail which allowances are subject to taxation. The rules for this are set by HM Revenue & Customs (HMRC).

3. Objectives

1. To set out the policy for LAS staff claiming expenses.
2. Meet HMRC requirements for an Expenses Policy.

4. Responsibilities

4.1 Staff

¹ The system supplied by Software Europe is referred to as **expenses** throughout the document irrespective of the version currently being used, e.g. **expenses2010**.

² The AfC Terms & Conditions can be found on the NHS Employers web site at <http://www.nhsemployers.org/PayAndContracts/AgendaForChange/Pages/Afc-Homepage.aspx>.

It is the responsibility of all claimants³ to ensure they only claim for allowable expenses and allowances actually incurred as allowed by AfC and/or supplemented or amended by the Trust's own T&Cs.

Claimants will ensure that no item being claimed is more than 3 months old. (**expenses** has been configured to prevent payment of older claims.) Only in exceptional circumstances, which might include long-term sick leave or maternity leave, can claims made after 3 months be considered. Such claims must be made on Trust form LA140.

Claimants need to be aware that expense items covered by **expenses** will no longer be claimable from petty cash, purchasing cards or by the use of cheque request forms other than in exceptional circumstances where approved by the Financial Controller.

4.2 Line Management⁴

In reviewing claims from staff, line managers will ensure items within the claim have been necessarily incurred during periods of duty and conform to this policy document, including examination of receipts attached to the claim.

It is the responsibility of line managers to ensure that items within the claim represent expenses that have been legitimately incurred or allowances, which may be legitimately claimed in accordance with this policy. This includes the requirement to examine receipts and other supplementary documentation provided by the claimant.

4.3 HR and Finance Directorates

The responsible staff within the two directorates are responsible for ensuring this policy is periodically reviewed, including making amendments to reflect changes in rates issued nationally.

The two directorates are also responsible for monitoring information from **expenses** to ensure that claims are being appropriately examined and only legitimate claims are being authorised for payment. This will be done using a variety of methods, including exception reports on 'outliers'.

4.4 Trust Board Members & Non-Board Directors

When claiming expenses or other allowances Trust Board Members and Non-Board Directors are subject to the general provisions of this policy unless otherwise specifically stated within the text.

The Chief Executive has line management responsibility for authorising claims from executive directors and ensuring items have been necessarily incurred

³ Within this document, staff who claim expenses, irrespective of grade, will be described as claimants.

⁴ Only those managers who are authorised signatories, per the list maintained by the Finance Directorate can review and approve expense claims.

during periods of duty and conform to this policy document, including examination of receipts attached to the claim. This policy places similar responsibilities on the Chairman in respect of claims from non executive directors.

Claims made by the Chairman, in accordance with this policy will be duly authorised by the Director of Finance.

4.5 Guidance On Completing Expenses Claims

Spot checks are carried out on expense claims submitted for payment; should any claims be deemed fraudulent the employee could face disciplinary, civil and/or criminal proceedings. Any possibly fraudulent claim will be the subject of formal investigation which may be undertaken by the Trust's Local Counter Fraud Specialist (LCFS).

5. Travel

5.1 Mileage

Staff may claim for mileage travelled when they necessarily, in the course of their duty, move between LAS, NHS or other sites. The mileage will normally be that calculated by **expenses** as the shortest/most direct route. However, where there is a sound business reason to take a longer route, due to local conditions such as traffic or roadworks, the actual distance travelled may be paid. In such cases, a justification for the extra distance must be provided in the "Other Details" section of the claim.

Mileage may not be claimed for journeys which start at the normal place of residence unless the normal 'base' is not the first location visited. In such instances the mileage claimable is limited to the distance which would have been travelled if the journey had started and finished at the designated headquarters, or the distance actually travelled if less⁵. Similar rules apply when this is the last journey claimed on a particular day. Simply stopping off to visit a workplace that lies between home and your usual place of work does not automatically render the rest of the journey as business mileage. Section 17.21 of the AfC T&Cs does not apply to lease cars⁶

The only exceptions to the rule in 5.1 above are:

- when a lease vehicle is used, or
- the journey is for an overtime shift, or
- because of an on-call requirement.

Where a manager agrees it is appropriate a member of staff has a prepaid season (not an Oyster "Pay As You Go" card) ticket for their journey to work, but uses their private car for legitimate business journeys starting or finishing

⁵ Section 17.21 of AfC T&Cs.

⁶ Section 17.23 of AfC T&Cs.

at home, the deduction of home to office mileage will not be made. Claimants using the **expenses** should inform the system administrator so the necessary adjustments to their account can be made. This applies only during the validity of the season ticket and claimants must inform the administrator immediately when the ticket expires and not renewed, or is surrendered.

There are four different mileage rates. Within these differing levels of reimbursement may apply depending on the annual miles driven for work and the engine size. Each of these is explained below:

Lease car users are entitled to reimbursement at the rates published by HMRC twice a year/in accordance with agreed variation to commercial fuel rates arising from fluctuation in process of +/- 5%.

Reimbursement of mileage costs for lease car users are aligned with the advisory fuel rates for company cars approved by HMRC. By adopting this approach all lease car users could be assured that reimbursement rates would in future be regularly and independently reviewed.

5.2 Regular and User Allowances

Regular User Allowance is not paid to LAS staff.

Standard User mileage allowance is paid by agreement to staff who use their own vehicles when travelling on official business and, in doing so, either:

- travel an average of more than 3,500 miles a year;

or

- travel an average of at least 1,250 miles a year; and necessarily use their car an average of three days a week;

or

- spend an average of at least 50 per cent of their time on such travel, including the duties performed during the visits;

or

- travel an average of at least 1,000 miles a year and spend an average of at least four days a week on such travel, including the duties performed during the visits.

Standard users are entitled to reimbursement at the rates published by the NHS Staff Council..

Trust Mileage Rate is paid to operational staff who use their own vehicles when travelling between sites as 'singles' to double-crew a vehicle, or

attending mandatory training as defined in Trust policy. These are limited to those courses which are necessary to allow staff to practise as a paramedic or ambulance technician. Trust mileage rates can only be claimed for eligible journeys and local managers do not have authority to vary these.

Fleet staff may claim Trust mileage rate in line with the agreement on attendance at training courses.

Lease car users are not entitled to Trust Mileage Rate under any circumstances.

Other than the above, all journeys will be paid at the public transport rate.

The Trust does not support the use of an employee's own vehicle for any journey directly involving an emergency 'blue light' response. Therefore the payment of mileage claims made for the use of an employee's own vehicle, is limited to journeys that do not involve any emergency blue light response.

Users of lease cars equipped by the Trust with blue lights making an emergency blue light response will be reimbursed at the standard rate for their vehicle. Attention is drawn to the section of the LAS Expenses User Manual that deals with such claims.

Passenger Miles are paid at the rate of 5.0p per mile for each passenger, where the journey is for official business.

Motor cycle users are entitled to reimbursement at the rates published by the NHS Staff Council..

Where, at the requirement of the LAS, an employee carries heavy or bulky equipment in a private car, an allowance at half the passenger rate set out in Annex L of national T&Cs shall be paid for journeys on which the equipment is carried, provided that either:

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

Pedal cycles users are entitled to reimbursement at the rates published by the NHS Staff Council.

5.3 Student Paramedics and Other Trainees

Students are provided with a series of formal and experiential learning opportunities which are provided in a variety of locations and settings. These movements are a necessary part of the training programme and are not eligible for payment under the terms of the Expenses Policy

6. Duty of Care

- 6.1 Statistically, travelling by road is less safe than using public transport. Managers are, therefore, required to encourage staff wherever practical to use public transport rather than cars. This also has the benefit of reducing the Trust's carbon footprint.
- 6.2 The Trust is required under the Corporate Manslaughter Act to ensure that all vehicles used for business travel, whether owned by the Trust or the driver are taxed, insured for commuting, hold a current MOT certificate (if over 3 years old) and are roadworthy. Consequently, line managers will be required to confirm within the **expenses** system that they have seen the relevant documents and entered the expiry dates of each document.
- 6.3 Claimants are not allow to enter mileage claims after the expiry dates of any item listed in paragraph 6.2 above until the new documents have been witnessed as having been seen by the line manager.

7. Tolls, Congestion Charge and Parking

- 7.1 Toll charges are reclaimable where they have necessarily been incurred making a business journey. Toll charge receipts should be submitted where available.
- 7.2 Congestion Charges are reclaimable where they have necessarily been incurred making a business journey but will be reimbursed only when supported by an attached receipt from TfL. Additional supporting information is required, as in certain circumstances the LAS is able to reclaim the charge from TfL. Managers must reject any claim which does not have the necessary supporting information and the TfL receipt attached. The detailed guide to the re-imbusement of congestion charges can be found at http://thepulse/uploaded_files/Managing/congestion_charge_review_2007.pdf.
- 7.3 Employees who regularly incur reimbursable Congestion Charge (more than about ten times a year) should consider registering for Congestion Charge Autopay. The Autopay registration fee is reclaimable provided the receipt is attached to the claim. Care must be taken to claim the correct item when reclaiming Autopay charges. However, Autopay charges cannot be reclaimed from Transport for London, so if journeys that fall into one of the categories for which the charge could otherwise be reclaimed are made regularly, Autopay should not be used.
- 7.4 Employees who necessarily incur charges in the performance of their duties in relation to parking, garage costs, tolls and ferries shall be refunded these expenses on production of receipts, whenever these are available. Charges for overnight garaging or parking, however, shall not be reimbursed unless the employee is entitled to night subsistence, and

reimbursement of parking charges incurred as a result of attendance at the employee's normal place of work will not be considered.

8. Excess Travel

8.1 Excess mileage can be claimed following a temporary or permanent relocation of the place of work. The claimable number of miles is the number of excess miles driven, compared to the journey from home address to the previous place of work. This allowance is only payable for a maximum of four years after the relocation or until:

- The claimant moves voluntarily to another post or workplace location/site.
- The claimant is promoted
- The claimant's personal circumstances change and there is no longer an excess. This is most likely to be where the claimant moves home and is now nearer to the place of work.

8.2 Excess travel can be claimed following a temporary or permanent relocation of the place of work. The claimable cost is the value of any fares in excess of the cost of travel from home address to the previous place of work. This allowance is only payable for a maximum of four years after the relocation or until one of the exclusions mentioned in paragraph 8.1 removes eligibility.

8.3 Excess travel claim items are not normally visible to claimants, so anyone entitled to claim should apply by email to Expenses Admin. Both Excess Mileage and Excess Travel expense items exist with suffix (T) for temporary relocations, such as secondments, and (P) for permanent relocations. Care must be taken to claim the correct item as they are treated differently for tax purposes.

8.4 Voluntary moves will not normally create an entitlement to excess travel or mileage payments.

In this case "voluntary" means moves at the instigation of the staff member. Where there is an organisational requirement to change location, but the staff member is able to express a preference and "select" the new place of work, this will not be regarded as a voluntary move unless the choice incurs higher costs than an available alternative. Final discretion on whether eligibility to claim an excess for reimbursement is retained will rest with the line manager overseeing the move. It is expected that advice will be sought from Human Resources in reaching a decision.

9. Other Travel

9.1 Taxis should not be used other than in exceptional circumstances, primarily where local transport is unavailable or its use inappropriate, and

only relating to genuine business needs. Taxis used for business trips will be reimbursed on production of the appropriate original receipt.

- 9.2 Bus/Tube journeys may be claimed where the journey is for business use and the original receipt or ticket is attached to the claim. It is, however, recognised that in some stations the ticket is retained by the platform machinery. In these circumstances, reimbursement will be made provided the employee makes a statement to that effect when making the claim. In all other cases, no payment will be made without a receipt.
- 9.3 Staff who have purchased weekly, monthly or annual travel (Oyster) cards or season tickets for travel from home to and from work are not eligible to claim for travel in the zones for which the travel card has been purchased. Instead an extension ticket should be purchased and that cost claimed, provided it is supported by evidence as required by this policy.
- 9.4 Staff with 'Pay As You Go' Oyster cards may claim for legitimate business journeys. A copy of the journey history report should be used as the receipt for such journeys.
- 9.5 Train Tickets costing more than £20 should be purchased through the Trust's use of rail warrants. Where this is not relevant, or a cheaper ticket can be obtained using the internet, journeys may be claimed where the journey is for business use and the original receipt is attached to the claim. It is, however, recognised that in some stations the ticket is retained by the platform machinery. In these circumstances, reimbursement will be made provided the employee makes a statement to that effect when making the claim. In all other cases, no payment will be made without a receipt. When ordering the ticket all discount/value for money options should be explored including early booking, two single tickets etc.
- 9.6 Rail warrants can be obtained using the form LA6, which can be found on the Pulse at http://thepulse/uploaded_files/Forms/2008-05-09_la6_travel_ticket_order_form_v2.0.doc.
- 9.7 Air Fares should only be incurred in circumstances where it is the only feasible mode of transport, or it is deemed the best use of Trust resources (time, money). Tickets should normally be obtained in the Trust's name from the Travel Agents assigned for this purpose, thus ensuring that the Trust obtains the best rate and does not pay VAT when not required. Where, in exceptional circumstances, it was not possible to make prior arrangements then reimbursement will be made on production of the actual original receipt. Where the travel is overseas then the appropriate form should be signed by the Chief Executive and forwarded to the Chief Cashier.
- 9.8 Overseas travel, on official business, may only be undertaken with the prior approval of the Chief Executive on the designated form, which can be obtained from the Chief Cashier.

9.9 Reimbursement for the cost of fuel for a Trust pool car may be claimed where the legitimate business use required the vehicle to be fuelled. The production of a receipt will be required for the reimbursement to be approved.

10. Accommodation and Meals

10.1 The purpose of this section is to set out the rules and circumstances under which staff may be reimbursed for the necessary extra costs of meals and accommodation arising because of official duties away from home. Business expenses, which may arise, such as the cost of a fax or official telephone calls, may be reimbursed with certificated proof of expenditure attached to the claim.

10.2 The national terms and conditions handbook allows for night allowance to be claimed for the first 30 nights' cost of bed and breakfast up to a maximum of £55 per night, provided an actual receipt is attached. This rate has not been reviewed for a number of years, and is unlikely to reflect current commercial accommodation rates. Consequently, subject to the provisions of paragraph 18.3 of section 18 of the handbook, if this maximum limit is exceeded for genuine business reasons, e.g., the choice of hotel was not within the employee's control or cheaper hotels were fully booked, the additional cost may be granted at the discretion of the employer. In such instances the receipt must be attached to the claim and an explanation of the cost is entered into **expenses**. Without evidence of the actual expenditure along with the supporting explanation no payment will be considered.

10.3 In line with the provisions of the national terms and conditions handbook, the overnight non-commercial allowance may be claimed where the staff member stays instead with family or friends. The flat rate sum of £25 is payable. This includes an allowance for meals. No receipts will be required.

10.4 Employees staying in accommodation provided by the employer or host organisation shall be entitled to an allowance to cover meals which are not provided free of charge up to the total set out in paragraph 2 of Annex N of AfC Terms & Conditions.

10.5 Where accommodation and all meals are provided without charge to employees, e.g., on residential training courses, an incidental expenses allowance at the rate set out in paragraph 6 of Annex N of AfC Terms & Conditions will be payable.

10.6 Where an employee is required to stay away for more than 30 nights in the same location the entitlement to night subsistence shall be reduced to the maximum rates set out in paragraph 4 of Annex N of AfC Terms & Conditions. Meals allowances are not payable to these employees.

Those who continue to stay in non-commercial accommodation will continue to be entitled to the rate set out in paragraph 3 of Annex N.

11. Meals

11.1 A meal allowance is payable when an employee is necessarily absent from home on official business and more than five miles from their base, by the shortest practicable route, on official business. Day meals allowance rates are set out in paragraph 5 of Annex N of AfC Terms & Conditions. These allowances are not paid where meals are provided free at the temporary place of work. These arrangements do not apply to ambulance crew staff, who are instead covered by the Trust's Rest Break Agreement.

11.2 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. Simply being away from the normal place of work does not in itself confer entitlement. All eligibility conditions set out in the handbook and repeated in these paragraphs (11.1-11.4) must be met. An employee shall certify accordingly on each occasion for which day meals allowance is claimed but a receipt is not required.

11.3 Normally, an employee claiming a lunch meal allowance would be expected to be away from his/her base for a period of more than five hours and covering the normal lunch time period of 12:00 pm to 2:00 pm. To claim an evening meals allowance an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00 pm and as a result of the late return is required to have an evening meal. Employees may qualify for both lunch and evening meal allowance in some circumstances. There will be occasions where, due to the time of departure, there will be the necessity to take a meal but the conditions relating to the time absent from the base are not met. This, and any other exceptions to the rules, may be allowed at the discretion of the employer.

11.4 Entertainment or hospitality provided for third parties may be claimed where the prior approval of the relevant director has been obtained. Details of location, name status and company of every person entertained should be provided and the receipts must be attached to the claim.

12. Other Claimable Items

12.1 Display Screen Equipment Eye Tests and Lenses

12.2 Display screen equipment Eye Tests may be claimed by employees who habitually use display screen equipment for a significant part of their normal work, who may reclaim the cost of an eyesight examination up to £18 each year. A receipt must be attached to the claim, and if the

certified fee for the eye test is less than £18 then only the actual amount will be reimbursed.

12.3 Display screen equipment lenses may be claimed by employees if, as a result of a display screen equipment eyesight test, they are required to have their eyesight corrected specifically for display screen equipment use. In this case, the cost of lenses up to a maximum of £51.90 may be reclaimed once per year. A receipt must be attached to the claim.

12.4 Operational crew staff are not able to claim such reimbursement, since they do are not required habitually to use display screen equipment. Mobile data terminals sited in ambulance vehicles do not qualify as display screen equipment.

12.5 Maternity Wear - Female uniformed staff, excluding managerial staff, may claim up to £40 to cover the cost of maternity wear to be worn when attending for work on production of a valid MATB1. All claims must be covered by a receipt.⁷ It is expected that such items are in keeping with operational workwear guidance.

13. Executive Directors

13.1 Executive Directors, whether Trust Board members or non-Board members are subject to the same provisions as all other LAS staff. Their claims will be approved by the Chief Executive.

14. Chairman and Non-executive Directors

14.1 The Appointments Commission publishes detailed guidance on payments and allowances that Chairman and Non-executive Directors are able to claim when incurred on official business for the LAS. A copy of the guidance document can be obtained from the Assistant Director, Employee Support Services on request.

15. Miscellaneous

15.1 Other items may be claimed where appropriate, but receipts must be attached to the claim. Such items may include the cost of courses or books required for business use.

16. Fraud Prevention

16.1 It is the responsibility of all staff to act to prevent fraudulent claims being made and to take appropriate action if they have any reason to suspect fraud is being committed.

16.2 Authorisers are the first line of defence against fraudulent claims and are responsible to ensure that all claims are valid. If an authoriser has

⁷ See Maternity Leave and Pay Policy, Appendix 5, page 18.

concerns that a claim may be fraudulent, the claim should not be approved or returned to the claimant, but should be reported either to the Authoriser's line manager or the Local Counter Fraud Specialist. Details and other assistance in dealing with Fraud may be found on the Pulse (Home>Managing >Fraud).

IMPLEMENTATION PLAN	
Intended Audience	For all LAS staff
Dissemination	Available to all staff on the Pulse, including a link from expenses .
Communications	Revised Procedure to be announced in the RIB and a link provided to the document in expenses . <i>Announcement made in expenses, when staff log on.</i>
Training	No Training is required
Monitoring	Many of the provisions within this policy are built into expenses as mandatory controls. Adherence to the content of this policy will be monitored by HR staff using reports generated by expenses ; Internal Audit and NHS Counter Fraud also have access to the reporting facilities within expenses .