



London Ambulance Service **NHS**
NHS Trust

Expenses Policy

DOCUMENT PROFILE and CONTROL.

Purpose of the document: The purpose of this document is to set out the policy, allowances and requirements for receipts when LAS staff submit expenses claims.

Sponsor Department: HR

Author/Reviewer: Assistant Director of HR with Deputy Director of Finance. To be reviewed by December 2019.

Document Status: Final

Amendment History			
Date	*Version	Author/Contributor	Amendment Details
22/12/16	4.1	IG Manager	Document Profile & Control update
14/12/16	3.9	IG Manager	Document Profile & Control update and amendments
01/12/16	3.8	Senior HR Manager	Referencing revised HMRC mileage rates
30/11/16	3.7	Senior HR Manager	Minor corrections and text sequencing
23/11/16	3.6	Senior HR Manager	Revised Introduction text and congestion charge
03/11/16	3.5	IG Manager	Document Profile & Control update
21/9/16	3.4	Senior HR Manager	Updated references
11/08/15	3.3	Senior HR Manager	Changes re late claims
09/04/15	3.2	Senior HR Manager	Changes to mileage rates to align with AfC and HMRC policies.
05/09/12	3.1	IG Manager	Document Profile & Control update
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
27/10/11	2.2	Tony Crabtree, Greg Masters & Martyn Salter	Changes to draft 2.1
15/03/11	2.1	Corporate Processes Programme Manager	Draft for Review
16/03/10	2.0	Corporate Processes Programme Manager	Version for Board Approval
16/03/10	1.2	Corporate Processes Programme Manager	
13/01/10	1.1	Corporate Processes Programme Manager	Minor changes following SMG meeting
5/01/10	1.0	Corporate Processes Programme Manager	Issues document for SMG approval
22/12/09	0.7	Corporate Processes Programme Manager	Minor modifications to layout from GDU and changes requested by Tony Crabtree.
21/12/09	0.6	Corporate Processes	Changes agreed with Tony Crabtree

		Programme Manager	
	0.5	Corporate Processes Programme Manager	Changes Tony Crabtree
20/10/09	0.4	Corporate Processes Programme Manager	Changes from meeting with Greg Masters & Tony Crabtree
01/09/09	0.3	Corporate Processes Programme Manager	Initial comments from Greg Masters
19/08/09	0.2	Corporate Processes Programme Manager	Formatting comments from GDU
17/08/09	0.1	Corporate Processes Programme Manager	Initial draft

***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
PMAG	19/12/16	4.0
ADG	18/07/12	3.0
SMG	05/01/10	1.0
Ratified by Trust Board (If appropriate):		
Yes	30/3/10	2.0

Published on:	Date	By	Dept
The Pulse	22/12/16 (v4.1)	Governance Administrator	G&A
The Pulse	06/09/12 (v3.0)	Governance Co-ordinator	GCT
The Pulse	07/04/10	Records Manager	GDU
LAS Website	22/12/16 (v4.1)	Governance Administrator	G&A
LAS Website	06/09/12 (v3.0)	Governance Co-ordinator	GCT
LAS Website	07/04/10	Records Manager	GDU
Announced on:	Date	By	Dept
The RIB	10/01/17	IG Manager	G&A
The RIB	11/09/12	IG Manager	GCT
The RIB	13/04/10	Records Manager	GDU

Equality Analysis completed on	By
10/08/12	HR team
Staffside reviewed on	By

Links to Related documents or references providing additional information		
Ref. No.	Title	Version
	Agenda for Change Terms & Conditions	Amendment 34
	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. expenses .	
	The AfC Terms & Conditions can be found on the NHS Employers web site at http://www.nhsemployers.org/employershandbook/afctc_of_service_handbook_fb.pdf	
	HMRC Advisory Fuel Rates for Company Cars	1 Dec 2016

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 not controlled nor substantive.

1. Introduction

All claims for the reimbursement of expenses incurred in accordance with this policy must be made through an on-line claim at www.sel-expenses.com where staff can either log on or create an account using the company code 'LAS'.

The www.sel-expenses.com system maintains a confidential record of the claims logged by the claimant. Where required, claimants should upload a receipt (which may be in a range of file formats) and a narrative justification for each line of claim.

If preferred, users may use a smart app for www.sel-expenses.com - Expenses360, which is available free-of-charge for Android, Apple and BlackBerry devices. Expenses360 will be available for Windows mobiles from December 2016.

Claimants should submit their claims no more frequently than monthly but within three months of the date of their first item of claim. The assigned line manager, usually the budget holder or delegated budget holder, is prompted by e-mail to inspect the claim and accept, reject or challenge lines of claim on a line-by-line basis.

Approved claims repose in the www.sel-expenses.com system until an automatic monthly interface with ESR occurs for payment in the following month's salary payment.

The www.sel-expenses.com system produces a number of audit reports and these may lead to individual claims being re-examined even after they have been approved and paid.

Only in the most exceptional of circumstances should claims be submitted through any other medium than www.sel-expenses.com

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)* 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

It is the responsibility of all claimants* to ensure they only claim for allowable expenses and allowances actually incurred and only up to the maximum allowed by HMRC, AfC and supplemented by the Trust's own T&Cs.

Claimants will ensure that no item being claimed is more than three months old. Only in exceptional circumstances, which might include long-term sick leave or maternity leave, can claims made after three months be considered. Such claims must be made through www.sel-expenses.com in the normal way, but both the claimant and the line manager must add a justification for the delay in claiming. Such claims will be monitored and, should a claim approved by a line manager be deemed not to meet the exceptional circumstance requirement, the claimant will be informed and the amount reclaimed from his or her pay.

Claimants need to be aware that expense items covered by www.sel-expenses.com will no longer be claimable from petty cash, purchasing cards or by the use of cheque request forms except in exceptional circumstances approved by the Financial Controller.

4.2 Line Management

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, including 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 www.sel-expenses.com 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 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.

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

5. Travel

5.1 Mileage claims by staff using their own vehicles

Staff may claim for mileage in accordance with all of Section 17 of the NHS terms and conditions of service handbook. Some parts of Section 17 are as follows:

- When using their vehicles in the performance of their duties employees must ensure they possess a valid driving licence, MOT test certificate (where required) and motor insurance which covers business travel, that he or she is fit to drive and drives safely and that they obey the relevant laws e.g. speed limits.
- Employees who use their vehicles to make journeys in the performance of their duties e.g. to provide care in the patient's home, will be reimbursed their motoring costs at the appropriate rates shown below
- A reserve rate of reimbursement will apply:
 - 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. The period of payment will be for local partnerships to determine, subject to a maximum period of 4 years from the date of transfer.
 - if an employee uses his or her 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.
- 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. This does not include reimbursement of parking charges incurred as a result of attendance at the employee's normal place of work

The mileage rates table:

Column 1 Type of vehicle/allowan ce	Column 2 Annual mileage up to 3,500 miles (standard rate)	Column 3 Annual mileage over 3,500 miles (standard rate)	Column 4 All eligible miles travelled (see paragraph 17.15 and Table 8)
Car (all types of fuel)	56 pence per mile	20 pence per mile	
Motor cycle			28 pence per mile
Pedal cycle			20 pence per mile
Passenger allowance			5 pence per mile
Reserve rate			28 pence per mile
Carrying heavy or bulky equipment			3 pence per mile

The mileage rate table is correct as at 1 Sept 2016. The rates which shall be applied shall be those agreed by the NHS Staff Council.

5.2 Business mileage by staff using lease vehicles

The mileage rates which can be claimed in respect of lease vehicles, whether provided under the LAS Management Lease Car Scheme or the LAS Salary Sacrifice Scheme will be at the prevailing HMRC Advisory Fuel Rates for Company Cars.

As at 1 December 2016, the rates can be found at:

<https://www.gov.uk/government/publications/advisory-fuel-rates/advisory-fuel-rates-from-1-march-2016>

5.3 Eligible mileage

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 the example in table below.

Eligible mileage – illustrative example

In this example the distance from the employee's home to the agreed base is 15 miles

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

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/leased by the Trust or the driver are taxed, insured for business use, hold a current MOT certificate (when applicable) and roadworthy recommendations. Consequently, claimants are required to declare that the vehicle(s) they have used complies with this policy and statutory obligations.

7. Tolls, Congestion Charge and Parking

7.1 Tolls charges and parking charges are reclaimable where they have necessarily been incurred making a business journey. Receipts should be submitted where available.

7.2 Congestion Charges are reclaimable where they have necessarily been incurred making a business journey and will be reimbursed when supported by an attached receipt from Transport for London. Certain supporting information is required, as in certain circumstance the LAS is able to reclaim the charge from Transport for London.

7.3 Users of management lease cars (NB not cars provided under the Salary Sacrifice scheme) that are eligible for a 100% discount as a blue-light vehicle or

under the Ultra Low Emission Discount may reclaim the cost of registration through www.expenses.com.

7.4 Users of management lease cars (NB not cars provided under the Salary Sacrifice scheme) should NOT use TfL's Autopay facility nor use an LAS credit/purchasing card to pay any costs associated with Congestion Charge. Claims for Congestion Charge incurred as a result of a legitimate business journey (which does not include any journey between the user's home and normal place of work) should be made through www.expenses.com. In every case a receipt should be uploaded.

8. Excess Travel

8.1 Excess Mileage can be claimed following a temporary or permanent relocation. The claimable number of miles is the number of excess miles driven in compared to your normal place of work. This allowance is only payable up to the first four years after the relocation.

8.2 Excess Travel can be claimed following a temporary or permanent relocation. The claimable cost is the value of any fares in excess of the cost to your normal place of work. This allowance is only payable for the first four years after the relocation.

8.3 The allowances cease if voluntarily accepting another post, promotion or there is a change in personal circumstances so that the excess is no longer incurred. Voluntary moves will not normally create a claim for excess travel.

9. Other Travel

9.1 Taxis should not be used for travelling in the local area except in exceptional circumstances 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 that have purchased weekly, monthly or annual travel (Oyster) cards 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.

9.4 Staff with 'Pay As You Go' Oyster cards or contactless debit/credit 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 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 singles etc.

9.6 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.

9.7 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.

9.8 Pool Car Fuel may be claimed where the use of an LAS pool car required it 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 under which circumstances staff may be reimbursed for the necessary extra costs of meals, accommodation and travel 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 NHS 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 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 provided the receipt is attached to the claim and an explanation of the cost is entered into www.sel-expenses.com

10.3 Overnight Non-Commercial may be claimed where the stay is 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 Annex 14 of AfC Terms & Conditions.

10.5 Where accommodation and meals are provided without charge to employees, e.g., on residential training courses, an incidental expenses allowance at the rate set out in Annex 14 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 Annex 14 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 Annex 14.

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 measured by the shortest practicable route. 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. This does not apply to crew staff working a rostered shift.

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. 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 may reclaim the cost of an eyesight examination up to £18 each year. A receipt must be attached to the claim.

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

12.4 The requirement to be using display screen equipment for a significant part of their normal working day precludes crew staff from claiming this item.

12.5 Maternity Wear - Female uniformed staff, excluding managerial staff, may claim up to £40 to cover the cost of maternity wear on production of a valid confirmation from their general practitioner. All claims must be covered by a receipt. (See Maternity Leave and Pay Policy, Appendix 5, page 18)

13. Executive Directors

13.1 Executive Directors whether Trust Board members or non-executive 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 publish detailed guidance on items 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 of Human Resources on request.

15. Miscellaneous

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

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 .			
Training	No training is required			
Monitoring	<p>Many of the provisions within this policy are built into expenses as mandatory controls.</p> <p>Adherence to the content of this policy will be monitored by Finance and HR staff using reports generated by expenses, Internal Audit and NHS Counter Fraud will also have access to the reporting facilities within expenses.</p>			
Aspect to be monitored	Frequency of monitoring AND Tool used	Individual/ team responsible for carrying out monitoring AND Committee/ group where results are reported	Committee/ group responsible for monitoring outcomes/ recommendations	How learning will take place
Claims will be inspected either on random basis or where reports from the expenses system indicate that a policy or practice breach may have occurred	Monthly using reported generated by the expenses system	Assistant Director of Human Resources. Results reported to claimant and authorizing manager for amendment	Audit Committee	Claimants and line managers are notified of policy breaches by Asst Director of HR