



e-Expenses Policy and Procedure

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1 Statement of Aims and Objectives

- 1.1. Business expenses are an integral part of the work of many staff and it is right that expenses incurred as a result of performing official Trust duties should be reimbursed.
- 1.2. This document sets out the Trust's policy relating to the process for reimbursement and provides:
- A structured framework for claiming expenses, ensuring that expenses are claimed in a consistent, accurate and timely way.
 - Claimants and approvers with information on the range of reimbursements available for travel, accommodation and subsistence whilst carrying out work for the Trust.
 - Practical guidance to claimants (staff) and approvers (line managers) on policy application.

2 Scope

- 2.1. This policy and procedure applies to all employees of South East Coast Ambulance Service NHS Foundation Trust (SECAmb).
- 2.2. It outlines the expenses employees can claim when performing duties for the Trust, with the exception of relocation expenses, which are dealt with under the [Relocation Expenses Policy \(sharepoint.com\)](#).
- 2.3. This policy is not intended to replace the guidelines set out in [NHS terms and conditions of service \(Agenda for Change\) | NHS Employers](#), but complements the contents thereof.
- 2.4. This document does not detail which allowances are subject to taxation. The rules for this are set by HM Revenue & Customs (HMRC).

3 Definitions

- 3.1 Motor-cycles - For the purpose of this policy the term 'motor-cycles' includes motor cycle combinations, motor scooters and motor-assisted bicycles.



4 Principles

4.1. Expenses

- 4.1.1. Expenses are non-pay expenditure and will be paid with salary and only exceptionally by any other means. All employees must follow trust procedures for expense claims. It is each individual's responsibility to submit claims in a timely manner after expenses are incurred, enabling the Trust to monitor and control expenditure and provide timely reimbursement.
- 4.1.2. The Trust reserves the right to withhold payment of expenses claimed more than 90 days (approximately 3 months) after they were incurred.

4.2 Travel Expenses

- 4.2.1. Public transport should be used wherever possible. Where there are several employees travelling (for example to a training course), due consideration should be given to finding the most economic travel arrangements (e.g. all travelling together in one vehicle).
- 4.2.2. Travel Desk (Loan cars) should be booked and used when available. Fuel cards are located in the glove box of the loan car. When a fuel card is not present and the loan car needs refuelling, employees should refuel and retain receipt to claim via e-expenses. **No claim will be reimbursed without a valid receipt.** Where several employees are traveling to the same destination, arrangements should be made to travel together in the loan car, where possible. Please refer to the relevant [Car Club Policy and Procedure \(sharepoint.com\)](#)

5 Responsibilities

- 5.1. The Chief Executive Officer has overall accountability for ensuring compliance with the statutory regulations.
- 5.2. The Director of HR and Organisational Development is responsible for the development and updating of this policy and for leading the consultation and approval process.
- 5.3. The Director of HR and Organisational Development has delegated authority from the CEO for the systems and processes for payment and reimbursement. The HR Service Centre, in conjunction with our outsourced payroll provider, will ensure that claims for allowances and expenses are paid according to the provisions set out within the policy.
- 5.4. Departmental Managers/Heads of Department will ensure that their staff are aware of the policy and that claims are in accordance with them. They will be responsible for ensuring that claims submitted by



staff under their span of control are only approved where they are consistent with the provisions of the policy.

5.5. Employees

- 5.5.1 Remain mindful that expenses are paid with public money and are therefore publicly accountable.
- 5.5.2. Ensure that expenses claimed are reasonable and justified. Falsification of expense claims is a fraudulent activity and would be cause for investigation under the [Disciplinary Policy & Procedure \(sharepoint.com\)](#) and [Anti Fraud and Bribery Policy \(sharepoint.com\)](#). Before submitting an expenses claim online, employees will be required to agree with the declaration available on [Appendix 1](#).
- 5.5.3. Consider all available options with a view to minimising their expenditure.
- 5.5.4. Seek pre-approval for the expenditure of any unusual items outside of Agenda for Change from your directorates budget holder, via your line manager, prior to committing to that cost.
- 5.5.5. Ensure that where a transportation vehicle is used for business purposes, it is adequately insured and taxed, is in a roadworthy condition and the driver holds a valid driving licence.
- 5.5.6. Specifically ensure their vehicle insurance meets the requirements of their duties as outlined by their managers.
- 5.5.7. Ensure that vehicles and driver, are legal and safe for passengers and general road users, and that they are legally entitled to drive the vehicle.
- 5.5.8. Any changes to staff eligibility to use their vehicle or change in vehicle for Trust business, along with their ability to drive must be reported to their line manager immediately. Where applicable staff must present all revised documentation, for example addition of points on a driving licence.
- 5.5.9. Ensure that they are able to drive on business, e.g. have appropriate insurance cover, before undertaking business journeys when they are using other vehicles, e.g. supplied by a garage or insurance company if their own car is being repaired; where a member of staff ceases to have either: appropriate insurance cover, driving licence, current road fund licence or valid MOT certificate for their vehicle where appropriate, they must immediately cease to undertake Trust business travel when using their own vehicle and notify their manager.
- 5.5.10. When using other vehicles, e.g. supplied by a garage or insurance



company if their own car is being repaired, staff must inform their manager of same and ensure that their insurance policy still covers business travel.

- 5.5.11. Staff carrying out business journeys who are not appropriately covered or legally entitled to drive the vehicle are breaking the law. In the event of an accident they will find that their insurers will not be liable and that they themselves would face personal liability. Employees may also find themselves subject to disciplinary procedures. In addition to this, the Trust itself could be subject to vicarious liability because the employee could be seen as an agent of the Trust engaged in Trust business.
- 5.5.12. Staff are required to certify on submitting claims that they have a valid driving licence, appropriate business cover on their insurance, current road fund licence and, if relevant, a valid MOT certificate.
- 5.5.13. Staff are reminded that the submission of any claims that they know to contain false or misleading information will be considered fraudulent behaviour and result in disciplinary, civil and criminal action being taken. Examples of such behaviour include dishonestly claiming for exaggerated mileage or for any journeys not actually undertaken.
- 5.5.14. In compliance with the Trust's duties under GDPR, employees are reminded that expense claims may be disclosed to a third party on request.

5.6. Approver

- 5.6.1. Ensure that the expenses they approve are actual, reasonable, and accompanied where applicable, by a receipt. Refer to Agenda for Change for further approval process details. Before approving an expenses claim online, approvers will be required to agree with the declaration available on [Appendix 1](#).

6 Journeys made by car

- 6.1. The NHS has a duty of care obligation to all of its employees. To ensure compliance of this Duty of Care and to make sure this obligation is fulfilled, all employees who are required to use their own vehicle and/ or wish to claim for expenses for business purposes will have to provide the following documentation, details of which will be stored within the e-Expenses system:
- Car Insurance – to include business classification
 - Car Tax – online confirmation



- MOT – copy of actual/exemption Certificate or copy of online/electronic Certificate

There is also a requirement to record driving licence information on Driver Check

- 6.2. Mileage may be claimed for any appropriate journey made in relation to Trust duties. Employees may only claim mileage over and above that usually incurred by travelling from home to their place of work (e.g. if usual return journey to work is 20 miles, and the journey taken to a training course is 22 miles, only 2 miles may be claimed).
- 6.3. If it is deemed that it would have been more appropriate to make the journey by public transport, the public transport rate may be reimbursed rather than the mileage rate (see Agenda for Change).
- 6.4. Employees must be aware that the fastest route will be automatically calculated and paid rather than the distance actually travelled. Although they may exercise free choice and choose the most appropriate route for their own convenience claimants must take this into account when planning their journeys as it may have financial implications. In the event of an unavoidable detour (accident, road works) additional miles can be manually added but will be liable to approval by authorising manager.
- 6.5. When members of staff travel together on organisational business and separate claims would otherwise be made, the driver may claim a passenger allowance. The full name of all passengers must be shown on the claim. Passenger allowance is not payable to lease car drivers.
- 6.6. Mileage will be paid at the rates set out in Agenda for Change Terms and Conditions Handbook or Medical and Dental Terms and Conditions
- 6.7. Where an employee is required to carry heavy or bulky equipment in their private car, which cannot be carried by hand or is large enough to reduce the seating availability of the car, a mileage allowance as per Agenda for Change, will be claimable.
- 6.8. Employees claiming for excess mileage due to relocation should ensure that commuter travel is included in their car insurance.

7 Journeys made by rail, tube, bus or coach

- 7.1. 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.



- 7.2. The journey will be reimbursed at actual cost however receipts must be scanned and uploaded with their e-expenses claim. The Trust recognises that it is not always possible to provide a receipt e.g. some tube journeys, or the ticket being retained by the platform machinery. In such cases a reasonable amount can be reimbursed, provided that there is a statement made by the individual on the e-expenses system regarding the expenditure incurred and the expense is authorised by the manager.
- 7.3. Travel should be via economy class only. First/Business class tickets should only be purchased in exceptional and extenuating circumstances, where it is required for health reasons and the reasonable adjustment has been authorised with their line manager. The line manager must satisfy themselves of the need, and justify the adjustments made. Occupational Health should be aware of this condition (e.g. extra leg room required because of broken leg) First class tickets may only be purchased where it is the cheapest (or only) option available. Evidence should be provided in this circumstance.
- 7.4. Employees should purchase tickets as far in advance as possible, and endeavour to take advantage of any locally arranged discounts (i.e. Easit discount scheme) in order to ensure best value for money for SECAmb.
- 7.5. Employees who purchase a travel card (e.g. daily, weekly, monthly and annual travel cards/tickets including an Oyster card) for home to base travel are not eligible to claim for any additional business travel which is undertaken within the zones covered by the home to base travel card.
- 7.6. Employees who use an Oyster card to pay for their journeys will be required to print off their journey history and attach this to their e-Expenses claim in order to receive reimbursement of their travel expenses. This will need to be authorised by the line manager.

8 Journeys made by taxi

- 8.1. Taxis should only be used where no other possible alternative exists or where that option would be most cost effective (e.g. if several employees travelling together).
- 8.2. The journey will be reimbursed at actual cost however receipts must be attached to their e-Expenses claim in order to receive reimbursement.



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Journeys made by air

- 9.1. Air travel contributes significantly to carbon emissions and is often very expensive, therefore it should only be used where absolutely necessary for Trust business. It may be considered if it is the most cost and time effective method of travel and will be paid directly by the trust, subject to approval.
- 9.2. The journey will be reimbursed at actual cost however receipts must be attached to their e-Expenses claim in order to receive reimbursement of their travel expenses.

10

Sundry Travel Expenses e.g. parking charges, tolls

- 10.1. All reasonable and justifiable sundry travel expenses such as parking charges, bridge tolls and congestion fees may be claimed at actual cost when incurred whilst performing Trust duties and when accompanied by a receipt.
- 10.2. There will be no reimbursement of:
- Parking fines
 - Speeding fines
 - A contribution towards vehicle running costs or additional personal motoring costs, (the mileage allowance is set at a level to include this)
 - A contribution towards business insurance for vehicles

11

Bicycles

- 11.1. In order to help reduce the Trust's 'Carbon Footprint', eco-friendly methods of travel are actively encouraged. Any mileage covered using the employee's own bicycle will be paid in accordance with the standard rates detailed in Agenda for Change.
- 11.2. The Trust recommends personal accident cover arranged through an existing household insurance policy.

12

Overnight accommodation

- 12.1. Overnight accommodation costs on a Bed and Breakfast basis are subject to the limits which are set out in [NHS Terms and Conditions of Service Handbook | NHS Employers](#). Costs over and above this limit will not be approved but may be topped up by the employee on a personal



basis.

- 12.2. Where overnight accommodation is required, prior approval from a senior manager must be obtained.
- 12.3. Accommodation should be booked as far in advance as possible and employees should endeavour to take advantage of any NHS arranged discounts in order to ensure best value for money.
- 12.4. Accommodation should be of a reasonable quality however only standard rooms should be booked. Superior rooms should not be booked unless in the exceptional event that they are the only rooms available locally. Evidence of this will be required.

13 Meals

- 13.1. The cost of meals will be reimbursed up to the limits set out in Agenda for Change for non operational shifts, but only in circumstances where they are not provided by the booked accommodation/training provider/temporary host. Meal break claims for operational shifts should be claimed via e-timesheets.
- 13.2. Where meals are provided (for example on a residential training course), an incidental expenses allowance at the rate set out in Agenda for Change Terms and Conditions Handbook will be claimable.
- 13.3. Alcoholic beverages may not be claimed.
- 13.4. The Trust will not reimburse items of a personal nature such as newspapers and film hire.

14 Travel to place of employment outside normal hours

- 14.1. A reserve rate of reimbursement, as in Agenda for Change, 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 Agenda for Change, 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.
- 14.2. Claims for expenses should not be met when no additional expenditure is incurred e.g. when the employees concerned have a season ticket, or where the time lapse between two consecutive periods is sufficiently short for it to be considered reasonable for the employee to remain at or near their place of employment.



15 Training Mileage

- 15.1. Reserve rates may apply if not for business purposes, e.g. mileage rate applied to travel to/from training, other than mandatory, will be paid in accordance with Agenda for Change reserve rate.
- 15.2. Travel to statutory and mandatory training will be reimbursed at standard mileage rate.

16 Excess Mileage

- 16.1. 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.
- 16.2. 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 relocate.
- 16.3. 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.

17 Other claimable expenses

- 17.1. In accordance with the Trusts Uniform procedure only approved Trust footwear is to be worn and should a member of staff be unable to wear this footwear for medical reasons, (supported by a doctor's letter), the Trust will reimburse up to £40.00 towards the cost of appropriate alternative footwear.
- 17.2. 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.

18 Submission and Payment Arrangements Procedure

- 18.1. All claims must be submitted via the electronic e-Expenses system, (Information is available on our dedicated intranet page(s) found on The Zone).
- 18.2. This should be completed as fully as possible with all relevant information



included.

- 18.3. All claims for reimbursement of expenses other than mileage should be accompanied by scanned copies of receipt(s) or other supporting proof for that claim, and uploaded to the claim, please see intranet for guidance.
- 18.4. In the event that an employee is unable to provide a receipt, the employee should take reasonable steps to obtain documentation to support the expenses incurred (e.g. bank statement) **If no receipt or relevant documentation is provided the payment will be taxable.**
- 18.5. In instances where an employee who is normally based at a Trust site, starts or ends their journey at home, home to base miles will be deducted from the total miles claimed, but only in instances where the journey mileage is greater than their usual home to base mileage (see Agenda for Change).
- 18.6. Managers are required to ensure that all claims are checked carefully as it is the responsibility of the line manager or designated approver to approve e-Expenses.
- 18.7. If your line manager changes, you must inform the Workforce Information office immediately so that the appropriate amendment to the authorised signatory list, Employee Service Record (ESR) and e-Expenses system can be made.

19 Submission of Expense Claims

- 19.1. All claims will be electronically submitted using the e-Expenses system and obtain the necessary electronic approvals as laid out in this e-Expenses system guidance.
- 19.2. All completed claims for the previous month should be submitted and approved by 6.00pm on the 6th of each month following claim for payment in the current month's salary. Payment will be withheld or delayed if the procedure is not appropriately completed.
- 19.3. It is the manager's/budget holder's responsibility to ensure that staff are made aware of the correct procedure to follow for the claiming of expenses.
- 19.4. All claims should be made within 90 days (approximately 3 months) of the expense taking place. Failure to do so may result in the claim being forfeited. The Chief Financial Officer will make a decision based on the facts available and their decision shall be final.



20 Payment arrangements and timetables

- 20.1. All e-Expenses will be processed in line with the published payroll timetable.
- 20.2. Approved expense claims submitted by the published cut off dates will be paid as a line item in that month's pay run, appearing as a line item on the claimant's payslip.
- 20.3. Once submitted the claim will be sent to NHS Shared Business Service (SBS) for payment. If payment is not received or is incorrect then NHS SBS should be contacted directly. Queries to the Workforce Information office will be diverted to NHS SBS.

21 Procedure for authorising the use of private vehicles for Trust business

- 21.1 Staff may use their own vehicle on Trust business only if they have:
 - A full British Driving Licence or one valid for use in Britain (if unsure see [Driving in Great Britain on a non-GB licence - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/topics/driving) section Driving in Great Britain on a non-GB licence
 - A motor insurance policy that provides appropriate cover whilst on Trust business. (Note: not all motor vehicle insurance policies automatically include business use). Where staff are transporting clients, the Trust requires the insurance certificate to state that they are insured to carry clients as passengers during the course of their business
 - A roadworthy vehicle
 - A valid MOT certificate where this is required by law
- 21.2. Where a member of staff insures for normal Business Use and an extra cost is levied by the insurance company, this amount will be deemed to be reimbursed to staff through the normal rate per mile paid for business mileage.
- 21.3. The provisions in this document apply irrespective of whether the employee claims back the expense or not. They must be insured and comply with all the requirements to use a private vehicle for Trust business.
- 21.4. Where private vehicles are used to transport clients as passengers, insurance certificates should specifically state that transportation of NHS clients as passengers falls within the cover that the employee has obtained. Where this is not specifically stated on the insurance document, the member of staff should obtain a separate letter of confirmation from the insurance company to show they are insured to carry clients as passengers.



22 Approval Checking

- 22.1. When authorising claims, approvers must be aware of what they are checking and approving, that sufficient detail has been included, and that the declarations have been completed correctly. Claims not completed correctly MUST not be approved.
- 22.2. Approvers checks must include:
- The journeys and/or expenses were properly and necessarily incurred on behalf of the Trust
 - The addresses (postcodes) for the start and end points of the journey are accurate and the reason for each journey is completed correctly.
 - The claim has been correctly completed and complies with this policy and the appropriate employment Terms and Conditions.
 - As far as the approver is aware; there has not been any previous payment against the claim from whatever source.
 - The claimant has verified the claim.
- 22.3. The above steps should be completed promptly after each calendar month end to ensure all claims are able to be processed and paid by our outsourced payroll provider. This will ensure that payments are made one month in arrears. Any e-Expenses expense claims authorised after the 8th of the month will not be paid until the following month i.e. two months in arrears.
- 22.4. Where e-Expenses finds an error/query on a claim form that affects the total amount due, payment of any of that claim cannot be processed. Thus if staff have elements of a claim which will likely be the subject of a query from their approver, they should submit this element via a separate claim so as to avoid delays in processing the whole claim. Only when the claim is approved can payment via the Payroll system be made.
- 22.5. Following implementation, expense claims must only be submitted using the e- Expenses system. Paper claims for travel and expenses undertaken after this date will be returned and not accepted.

23 Fraudulent Claims

- 23.1. If a member of staff is found to have submitted a fraudulent claim, they may be referred to HR for the matter to be investigated and dealt with through the [Disciplinary Policy & Procedure \(sharepoint.com\)](#). If the breach is so serious as to amount to a dishonest act and cause a



financial loss to the Trust the matter may be referred to the Local Counter Fraud Specialist for investigation, which may lead to a criminal sanction.

24 Monitoring compliance

- 24.1. The Workforce and Wellbeing Committee is responsible for monitoring compliance with this policy and procedure
- 24.2. Expense claims are checked and monitored by our outsourced payroll provider and HR Service Centre. The trust maintains a continuous review of these arrangements through the Audit Committee, the Director of Finance, Internal and External Audit.
- 24.3. Approvers/Line Managers/Budget holders approving expense claims are held accountable for the monitoring of expense claims within their delegated responsibility.

25 Audit and Review (evaluating effectiveness)

- 25.1. All policies and procedures have their effectiveness audited by the responsible Management Group at regular intervals, and initially six months after a new policy and procedure is approved and disseminated.
- 25.2. Effectiveness will be reviewed using the tools set out in the [Development & Management of Trust Policies & Procedures \(Policy & Procedure for\) \(sharepoint.com\)](#) (also known as the Policy on Policies).
- 25.3. This document will be reviewed in its entirety every three years or sooner if new legislation, codes of practice or national standards are introduced, or if feedback from employees indicates that the policy is not working effectively.
- 25.4. All changes made to this policy and procedure will go through the governance route for development and approval as set out in the Policy on Policies.

26 Expenses Mobile Quick Start Guide [e-Expenses \(sharepoint.com\)](#)

27 References

- NHS Terms and Conditions of Service Handbook (Agenda for Change) [NHS Terms and Conditions of Service Handbook | NHS Employers](#)
- Appointments Commission Code of Conduct for NHS Boards / Code of Accountability for NHS Boards [CODE OF CONDUCT FOR NHS BOARDS \(nhsbsa.nhs.uk\)](#)



- Appointments Commission Non- Executive Information Sheet No 01/04 [Appointment-information-1.pdf \(england.nhs.uk\)](#)

28 Equality Analysis

- 28.1. The Trust believes in fairness and equality, and values diversity in its role as both a provider of services and as an employer. The Trust aims to provide accessible services that respect the needs of each individual and exclude no-one. It is committed to comply with the Human Rights Act and to meeting the Equality Act 2010, which identifies the following nine protected characteristics: Age, Disability, Race, Religion and Belief, Gender Reassignment, Sexual Orientation, Sex, Marriage and Civil Partnership and Pregnancy and Maternity.
- 28.2. Compliance with the Public Sector Equality Duty: If a contractor carries out functions of a public nature then for the duration of the contract, the contractor or supplier would itself be considered a public authority and have the duty to comply with the equalities duties when carrying out those functions.



Appendix 1: Declarations by the claimant and the approver

1. This declaration by the claimant is included within the expenses system:
 - I declare that the expenses I have claimed were incurred wholly, necessarily and exclusively in the execution of my duties as an employee.
 - I confirm that I have personally incurred the expenditure and have not previously submitted any item on this claim.
 - I understand that if I knowingly provide false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings.
 - I consent to the disclosure of information from this form to and by the NHS organisation and NHSCFA for the purposes of verification of this claim and the investigation, prevention, detection and prosecution of fraud.

2. This declaration by the approver is included within the expenses system:
 - I am an authorised signatory for my department. I am signing below to confirm that both the mileage and expenses that I am authorising are accurate to the best of my knowledge and I approve payment.
 - I understand that if I knowingly approve false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings.
 - I consent to the disclosure of information from this form to and by the NHS organisation and NHSCFA for the purposes of verification of this claim and the investigation, prevention, detection and prosecution of fraud.