



FINANCE POLICY & PROCEDURE (FPP No.10)

Issue of Agency Fuel Cards

| DOCUMENT INFORMATION | |
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FINANCE POLICY NO. 10

ISSUE OF AGENCY FUEL CARDS

This document should be made available to all staff employed by South Central Ambulance Service NHS Foundation Trust. It sets out the guidance for all staff on the issuing of agency fuel cards. Guidance and advice on the application of this procedure should be obtained from the Assistant Director of Finance (Financial Control).

This document is supplemental and subordinate to South Central Ambulance Service NHS Foundation Trust Standing Orders and Standing Financial Instructions and does not supersede the governance provided by them either in part or in whole. This document should be read in conjunction with Financial Policy No 5 on Guide for Managers and Staff on the Authority to incur expenditure and related financial matters.

Charles Porter
Director of Finance and Estates

Version: 5
Issued Date: September 2021
Review Date: September 2024

**SOUTH CENTRAL AMBULANCE SERVICE NHS
FOUNDATION TRUST**

ISSUE OF AGENCY FUEL CARDS – POLICY AND PROCEDURE

1. Introduction

- 1.1 The purpose of issuing of fuel cards is to ensure that lease car holders, who are required to use their vehicle on a regular basis for official duties and may from time to time have a requirement to respond to A & E emergency incidents under blue light conditions, are properly recompensed when refuelling their vehicles.
- 1.2 This procedure supersedes any previous policy and procedures. It relates ONLY to those individuals who are allocated a specific Trust lease car, where that car has also been issued with an agency (fuel) card. Specifically, it covers fuelling and refuelling costs. All other general procedures/processes relating to the use of lease cars remains as was and former policies/procedures still apply.

2 Equality Statement

- 2.1 The Trust is committed to promoting positive measures that eliminate all forms of unlawful or unfair discrimination on the grounds of age, marital status, disability, race, nationality, gender, religion, sexual orientation, gender reassignment, ethnic or national origin, beliefs, domestic circumstances, social and employment status, political affiliation or trade union membership, HIV status or any other basis not justified by law or relevant to the requirements of the post.
- 2.2 By committing to a policy encouraging equality of opportunity and diversity, the Trust values differences between members of the community and within its existing workforce, and actively seeks to benefit from their differing skills, knowledge, and experiences to provide an exemplary healthcare service. The Trust is committed to promoting equality and diversity best practice both within the workforce and in any other area where it has influence.

- 2.3 The Trust will therefore take every possible step to ensure that this procedure is applied fairly to all employees regardless of race, ethnic or national origin, colour, or nationality; gender (including marital status); age; disability; sexual orientation; religion or belief; length of service, whether full or part-time or employed under a permanent or a fixed-term contract or any other irrelevant factor.
- 2.4 Where there are barriers to understanding e.g., an employee has difficulty in reading or writing or where English is not their first language additional support will be put in place wherever necessary to ensure that the process to be followed is understood and that the employee is not disadvantaged at any stage in the procedure. Further information on the support available can be sought from the Human Resource Department.

3. Issue and Authorisation

- 3.1 Issue of fuel cards will be coordinated through the Fleet Admin Department (FAD) currently situated within South Central Fleet Services Ltd. FAD will keep a record of all fuel cards issued and this updated record will be sent to the Finance Department, at least monthly.
- 3.2 All fuel card applicants will be required to complete a fuel card application form (see attached at Appendix 1) which will be sent to FAD. This must be authorised by the relevant Service Director, in the case of Accident and Emergency Operational staff, and the relevant director for all other staff. When signing for receipt of this policy on the fuel card application form, fuel card holders are agreeing to be bound by the conditions of this policy.
- 3.3 The applicant will need to convince the Trust that they fall within the criteria as outlined in 1.1. These applications should be made via FAD who will scrutinise each application to ensure that this criterion has been satisfied. If an employee falls outside the criteria outlined in section 1.1 but is suffering loss that they are unable to mitigate then they may apply to the Assistant Director of Operations (Support Services) for a fuel card. This then would need to be approved by the Deputy Director of Finance. If the loss has arisen due to the employee's choice of vehicle then approval will not be given. All fuel card holders will be issued a set of these procedures and sign for them as evidence that they have received them, before a fuel card is issued. This will be taken as proof that they are bound by the conditions as stipulated in these procedures.
- 3.4 Fuel card's will be reviewed on a regular basis to ensure compliance with this policy. Fuel cards may be withdrawn if recovering fuel costs via the expenses system is more appropriate and the individual is not suffering financial loss in reclaiming costs in this way.

4 Re - fuelling

- 4.1 The agency fuel card should be always used when the vehicle is refuelled from forecourt garages.
- 4.2 In the extreme event that a garage will not accept the agency card, staff should pay for the fuel using their personal credit card/cheque/cash. Staff should obtain a VAT receipt and reclaim the full amount using the standard expenses form.
- 4.3 When fuel is drawn and paid by fuel card, it is the responsibility of the fuel card holder to ensure that the garage is notified of the mileage of the vehicle at the time that fuel is drawn. Trust staff should be prompted for this information by the garage cashier; however, this information should be given voluntarily even where this is not the case.
- 4.4 All agency fuel cards will have a unique vehicle registration embossed on them so that only fuel can be drawn for that vehicle. This will be scrutinised by the issuing garage. Responsibility for the use of the fuel card lies with the holder. FAD should be notified immediately if this card is lost, stolen or damaged.

5 Accounting for official mileage

- 5.1 Lease car holders, who are in receipt of an agency fuel card, should account for all mileage on a "repayment of private mileage form". An example is attached to the back of this policy (see Appendix 2). Blank copies can be obtained from FAD. This will record daily work-related mileage and thus requires staff to declare the amount of private mileage undertaken during the period of the claim.
- 5.2 All repayment of private mileage will be settled by personal cheque or online banking payment, details available from our Treasurer.
- 5.3 Journeys from home to work and back home are private mileage journeys, and should not be claimed as business mileage on this form except in the circumstances described below:
 - i Employees based at home:
 - The first daily journey from home to work and the last daily journey back home should be considered as business mileage.
 - ii Employees not based at home:
 - Employees not based at home may be asked by employing authorities to take their allocated vehicle home for an official purpose. These journeys are considered as business mileage and are subject to tax and national insurance regulations.

- When employees who have taken their allocated vehicle home at the end of their normal working period are asked to go out in response to emergency calls all mileage in these circumstances shall count as business mileage.
- iii All other journeys from/back to home should have the home to base mileage deducted as this is considered as private mileage by HMRC.

6 System of paying back private mileage

- 6.1 At the month end, staff will be expected to submit the appropriate form to the Finance department with the amount of private mileage undertaken. This should be signed by the member of staff's line manager and a cheque/bank transfer for private mileage must accompany the form. The appropriate form for fuel card holders is attached to these procedures and must be used in all instances for repayment of private mileage. These should always be sent to the Finance Department and not Payroll. All other expense forms including claims submitted by non-fuel card holders should be submitted via Payroll in the normal manner.
- 6.2 All fuel card holders should send completed repayment of private mileage forms monthly unless there are exceptional circumstances, irrespective of whether any private mileage has been undertaken. Where forms are not submitted monthly the Trust will reserve the right to withdraw an individual's fuel card.
- 6.3 It is the responsibility of the individual corporate vehicle user to ensure that all private mileage is paid to the Trust. Such payments can be made by personal cheque or bank transfer.
- 6.4 Payment should be made to "**South Central Ambulance Service NHS Foundation Trust**" and sent to the following address:
- The Finance Department
South Central Ambulance Service NHS Foundation Trust
Units 7 and 8 Talisman Business Centre
Talisman Road
Bicester
OX26 6HR
- 6.5 Every private mile will be charged at the rate set by Inland Revenue. Rates are reviewed quarterly by HMRC, March, June, September and December.

7 International Travel

- 7.1 For the purposes of this exercise international travel includes any business journeys undertaken outside of England, Scotland, Wales, and

Northern Ireland. If the claimant is required to re-fuel, whilst undertaking international travel, it is recognised that fuel cards may not be valid in these circumstances. Given this degree of uncertainty it is recommended that fuel cards are planned for use for travel in the United Kingdom ONLY.

- 7.2 It is accepted that some lease car holders holding fuel cards may wish to take their car abroad for both work and private use. Where approval for this has been granted by the lease company, and the claimant is required to re-fuel whilst abroad and paid for the fuel themselves, they should attach the receipt and maintain a note of the number of miles that this covers and enter this on to the private mileage claim as international mileage, including credit card receipt where applicable.
- 7.3 Where the lease vehicle has been used for official business abroad and the claimant has had to refuel whilst abroad and paid for the fuel themselves then this mileage should be entered as official mileage on the private mileage claim. To reclaim the expenditure incurred a normal lease car form should be completed in this instance and sent to payroll in the normal manner; recompense will be via payroll.

**SOUTH CENTRAL AMBULANCE
SERVICE NHS FOUNDATION TRUST
APPLICATION FOR A FUEL CARD**

Name.....

Division.....

Department.....

Basis for Application (see Procedures 1.1)

Signature of Applicant.....

Date of Application.....

Authorised.....

**Confirmation of receipt of Policy and Fuel Card.....
(signature)**

Date of Receipt.....

For Transport Use:

Fuel Card Number

Date of Issue

Official Mileage

Total of Claim b/f from overleaf

0.00

Milometer Readings @ End of Period:

Milometer Readings @ Start of Period:

Less Business Mileage:

0

Difference = Private Miles repayable to the Trust:

0

Difference between start and end readings must equal business plus private miles for month.

Fuel Card Issued Yes Fuel Card No: _____

I declare that the information I have given on this form is correct and complete. 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 disclose of information from this form to and by the Trust and NHS Counter Fraud and Security Management Service for the purpose of verification of this claim and the investigation, prevention, detection and prosecution of fraud.

DATE: _____

EMPLOYEE's SIGNATURE

I certify that to the best of my knowledge and belief the claimant was engaged on the duty stated on the dates shown above and that the claims for mileage are accurate and in accordance with the regulations

DATE: _____

MANAGER's SIGNATURE

COMPLETION NOTES

Journeys from home to work and back home are private mileage journeys, and should not be claimed as business mileage on this form except in the circumstances described below:

- 1) Employees based at home
The first daily journey from home to work and the last daily journey back home should be considered as business mileage.

- 2) Employees not based at home
Employees not based at home may be asked by employing authorities to take their allocated vehicle home for an official purpose.

These journeys are considered as business mileage and are subject to tax and national insurance regulations.
When employees who have taken their allocated vehicle home at the end of their normal working period are asked to go out in response to emergency calls all mileage in these circumstances shall count as business mileage.

Upon Completion this form should be sent to:
Finance Department
South Central Ambulance Service NHS Trust
Unit 7-8 Talisman Business Park
Talisman Road
Bicester
OX26 6HR
Email: sales.ledger@scas.nhs.uk