



EXPENDITURE GUIDELINES

No payment requests can be processed without a valid fund reference and the signature of an authorised individual. If we have no specimen signature form on file, we may withhold payment until the paperwork is complete. Payment requests signed "pp" are not acceptable under any circumstances. The payment request form is available on the intranet, at: <http://insight/departments/Corporateboard/CharitiesatUCLH/CharitiesUCLH/Documents/Payment%20Request%20Form.xls>

All payment requests must have supporting documentation attached. We advise that you keep copies of invoices/receipts etc in case duplicates are required.

No fundholder may authorise a payment to him/herself. All funds should have at least 2 signatories to ensure that a second individual can authorise payments when necessary.

The description on the payment request form should be as full as possible, e.g. with details of the course, conference, travel from/to & purpose of journey, and preferably with documentation from the course/conference showing the dates and location. This is particularly important with regard to fees paid to individuals: it is essential to demonstrate that the work being performed confers a benefit on the charity in terms of additional work performed, increase of knowledge etc.

Payments to individuals for work done (i.e. fees, not mere reimbursement of expenses) are taxable. Some small sums may be paid gross, but this does not remove the individual's liability to tax nor their responsibility to report this income to HM Revenue and Customs. Larger sums will normally be processed via the Trust's payroll with tax deducted at source, unless the individual concerned can prove their status as self-employed.

Fundholders should be aware that payments to individuals via payroll have on-costs added (e.g. employer's NI) which mean that the cost to the fund is more than the gross amount of the payment.

If meals are being funded, it is expected that the amount per head is reasonable and appropriate in relation to the nature of the event. If we receive a claim which we think is inappropriate or over-extravagant, we may contact the fundholder for an explanation of why the level of expenditure is justified. If we do not receive adequate justification for the level of expenditure, the reimbursement may be reduced.

The Trustees for the University College London Hospitals Charity

CHARITY REGISTRATION NO 229771

5th Floor East, 250 Euston Road, London NW1 2PG

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Charity funded equipment (medical, computer, audio-visual and some other items) may be exempt from VAT. Please contact the Trustees Department for a VAT exemption certificate before placing your order.

Please note that all equipment purchased from charitable funds becomes the property of the NHS Trust. It is your responsibility, as a fundholder, to keep records of the equipment you have purchased and to ensure that these assets are safeguarded.

Clothing which is purchased from charitable funds should be branded, either with the NHS Trust logo or with the Charity logo. Unbranded clothing may be viewed as a benefit in kind and attract a tax charge. If you wish to use the Charity logo, please contact Rachel Wilcox.

Small sums, below £50, may be reclaimed from cashiers by using a petty cash reclaim form, available from the Trustees Department or from the cashiers. This system should only be used for genuinely small reclaims: larger or recurring items should be reclaimed direct from the Trustees Department on a payment request form. The cashiers have been instructed to refer claims to the Trustees Department if it seems that reimbursement by cheque would be more appropriate.

All monies paid into charitable funds become the property of the Charity, and can only be spent in accordance with the Charity's aims. A fundholder may pay in monies, intending that it should be used for a specific purpose, but if that purpose is not charitable, it may not be possible to make the required payment. Charitable funds cannot simply be used as a bank.

All payments from charitable funds must fall within the Charity's overall objectives, and the Trustees Department reserves the right to refuse payment if this is not the case. We will, however, always contact the fundholder in such cases to clarify our understanding of the nature of the transaction and try to resolve the issue by mutual agreement.

Where a payment has been made in a foreign currency, evidence of the sterling value of the expense is required, such as a copy of a credit card statement. Overseas cash transactions should be converted at an appropriate rate, such as the rate used by the claimant's bank for cash withdrawals. Please ensure that you state clearly on the payment request form which currency is being used.

All purchases of medical equipment, furniture, or computers or printers which are to be attached to the Trust networks must be placed via the supplies department. This is necessary to get the best price and to ensure that the equipment is fit for purpose, installed and maintained properly. This does not prevent the purchase being exempt from VAT. Non-stock requisitions should be sent for authorisation and coding to Management Accounts who will then send the approved order on to the supplies department.

For items other than medical equipment, furniture and networked IT equipment, we advise that fundholders should order direct from the supplier wherever possible, and pass the invoice to the Trustees Department for direct payment. If a supplier is unwilling to send goods with an invoice, we can issue a cheque against a pro forma invoice to pay in advance for the goods.