

Policy Title	Expenses Policy
Issue date (m/y)	09/2011
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Approved by	Laura Cook, Director
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Context and /or Aims

The aim of this policy is to ensure staff and suppliers are reimbursed promptly for expenses incurred; and minimise the risk of making incorrect or inappropriate payments and/or incurring employment tax liabilities on such payments.

The policy does not apply to freelancers who are paid on invoice, since this would potentially designate them as employees to be paid via the payroll under deduction of tax. Freelancers paid by invoice are therefore not required to provide receipts although the Operations Managers may request them, in order to minimise the cost of expenses claimed. Freelancers paid by invoice cannot be reimbursed for expenses via a company expenses claim form.

Policy Statement

On occasions, staff incur expenses, most often in relation to travel, and they are entitled to reimbursement when working outside the area they are assigned to work. All expense claims are subject to agreement with the Operations Manager or in their absence the Director. There are also obligations on staff not to abuse systems by:

- 'Saving up' travel claims and then seeking urgent payment. Claims should normally be made no more than three months from the date of incurring the expenditure.
- Seeking urgent reimbursement where expenditure has been made on a personal credit card.
- Obtaining reimbursement through a petty cash float or cheque

Requirements for Implementation

- The claimant must sign that the expenditure has been wholly, necessarily and exclusively incurred in performing authorised duties for the the Learning Support Centre Ltd
- Expense claims or invoices for expenses must be authorised by the Operational Manager, where the Operational Manager is claiming expenses the expenses must be authorised by the Director.
- All expenses apart from mileage claims must be receipted. Ignorance of the expenses policy will not be an acceptable reason for missing receipts.
- Claims received without an explanation of the business being claimed for, the correct authorisation and/or receipts will be returned to the claimant unpaid.
- A copy of an e-mail will be accepted as written authorisation.
- All expense forms should be submitted on timesheet submission day to be processed via payroll
- Expense claims up to £20 can be claimed via petty cash for short notice expenses. Above £20 expense claims will be paid via BACS direct credit into the bank account into which the employee's salary is paid via payroll. Cheques will be issued for those not on the payroll e.g. volunteers.

Related Documents

Disciplinary and Grievance Policy and Procedure