

STAFF EXPENSES PROCEDURE

1.0 INTRODUCTION

- 1.1 This procedure is one of a range supporting the Financial Regulations and describes how we will reimburse approved expenses incurred by employees while carrying out their duties on behalf of the Association.

2.0 CLAIMING EXPENSES

- 2.1 Expenses must be claimed by using the approved Expenses Claim Form (*Excel format - Appendix 1*). Each employee has a pc-based version of the form. The form has been set up to calculate mileage and total expenses automatically once the required details have been entered.
- 2.2 The Expenses Form should be used to claim all expenses incurred as part of carrying out business activities, including:
- General travel expenses – either mileage or the actual cost of e.g. rail fares.
 - Parking charges.
 - Travel expenses to/from approved courses, seminars or conferences.
 - Meals allowance when working approved overtime outwith the office (*see Overtime Arrangements procedure*).
 - Other approved expenses, e.g. professional organisation membership subscriptions.

Apart from general mileage claims, all claims must be supported by relevant receipts such as a rail ticket, parking ticket, meals receipt, subscription invoice etc.

- 2.3 Expenses should be claimed monthly, but they may be claimed for longer periods if an employee is absent when the form is due to be submitted in a particular month, e.g. due to holidays or sickness.
- 2.4 Each month, approximately 1 week before the deadline for submission of expenses, the Finance Controller will email a reminder to all employees. Each employee is responsible for completing their Claim Form accurately and ensuring that it is checked and authorised by the relevant line manager, in time to meet the submission deadline.
- 2.5 Before authorising a claim, the manager will ensure that all required receipts are attached, that the mileage claim is reasonable and that it matches the employee's activity and duties for the period covered. The manager may choose to carry out a 'spot check' of selected dates, e.g. by reviewing the employee's diary, to confirm the journeys claimed for that day, and may also carry out random checks of car mileages, so that Almond's checking process can be verified to HMRC.
- 2.6 Expenses will be paid through the monthly salary system. Any expenses forms received after the submission date will be held back for processing with the following month's salaries.

3.0 IMPLEMENTATION AND REVIEW

- 3.1 The Head of Finance is responsible for ensuring that authorised expenses are paid when due.
- 3.2 Each Head of Section is responsible for ensuring that their staff comply with this procedure, and that expenses claims are checked and authorised correctly.
- 3.3 All employees are responsible for ensuring that they complete their expenses claims accurately, and that they only claim for legitimate, approved, business expenses.
- 3.4 The Head of Finance will ensure that this procedure is reviewed at least every three years.

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