

Expense process and policy

Lacrosse Scotland

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Expense claims.

Summary.

Expenses incurred when carrying out approved activities for Lacrosse Scotland are refunded on submission of an expense form signed by the person

- claiming the expenses (the claimant)
- approving the expenses (the budget holder).

Background.

General.

Lacrosse Scotland has to be able to show in its Annual Accounts how its money is spent and that each spend is authorised. Where income and grants come with a direction on spend (e.g. for development only), Lacrosse Scotland must be able to demonstrate the money went as directed. Stakeholders in Lacrosse Scotland must have full confidence about the flow of money.

Each financial year, the major activities for Lacrosse Scotland are identified and budgets allocated.

Budget holders produce their budgets which are agreed and signed off by the Board.

The Treasurer is party to the agreeing of budgets and subsequently is responsible for the monitoring of financial transactions (e.g. contributions and the paying of expenses and invoices).

The expense claim form is the mechanism for claiming back from Lacrosse Scotland money that has been spent on approved activities. It aims to provide a quick refund by use of e-mail and electronic inter bank payment rather than cheques.

Generally, invoices for larger amounts will be paid direct by Lacrosse Scotland to avoid members having to extend credit to Lacrosse Scotland.

Approval for paying of expenses is the responsibility of the budget holder. Any one planning to claim expenses *must* first obtain the budget holder's agreement regarding the spend. Having reached agreement on what will be refunded, the person claiming needs to follow the expense process to ensure prompt repayment. The official expense form should be used and must be signed by the claimant as a true record of their claim - no paper copy signed by the claimant means no payment.. After approval, the expense form is forwarded to the Treasurer who will arrange repayment via the BACS system. Note that the Treasurer does not approve (sign off) expense forms.

Expense form filling in.

What is allowable (i.e. what can be claimed).

All planned expenses must be agreed with the budget holder before money is paid out. Items claimed on the official expenses form that have not been approved beforehand will not be paid out (e.g. no alcohol is allowed except by prior written agreement).

Allowable expenses must be incurred solely on activities associated with Lacrosse Scotland.

Examples include :-

- travel to and from matches when acting in an official capacity (e.g. umpiring)
- whilst on an organised tour (e.g. World Cup), items may be bought on behalf of the players (such as kit, food etc.)
- travel to official conferences when representing Lacrosse Scotland
- travel to board meetings when holding an official post
- carrying out tasks as directed by Lacrosse Scotland (e.g. Development)

If in any doubt as what is an allowable expense, then contact the budget holder first and obtain their agreement in writing.

Authorisation of expenses

Budget holders will pass onto others clear written instructions as to what is allowable before the spend is incurred.

When reclaiming the spend, the budget holder must approve the claim in writing (sign off) before the Treasurer will pay out. Sign off must be carried out in writing – either by sending an approval e-mail when the electronic form is used or by signing the completed paper expense form.

No one can sign off their own expenses claims. One of the following must approve in writing any expense claim;

- President
- Vice President
- equivalent budget holder

Expense form

The preferred form is the electronic copy produced in the spreadsheet package Excel. It simplifies the filling in of a claim by adding up the totals and can then be e-mailed to the authoriser for approval.

Although cost codes are mentioned, the use of these will be notified in due course.

Insert your own details in the form and save it on your PC as a template for subsequent use.

Receipts.

To offset expenses against corporation tax (we don't claim VAT back), evidence is needed for every item claimed apart from car mileage.

Include originals of bills (photocopies are not suitable but a copy of a credit card bill showing spend is acceptable if no receipt was obtainable).

- taxis: get a receipt from the driver (it can be written on the back of their business card)
- flights: *either* print the booking confirmation e-mail with booking reference and showing the price *or* attach the original ticket receipt. Always include at least one boarding card stub to show that the flight was taken by you
- bus: ticket / receipt
- meals: either a shop bill or restaurant receipt (ask for a receipt to allow for any tip to be claimed)
- goods: original receipt
- car mileage: state the start and finish point of the journey
- if your claim amount is in a foreign currency, write down the exchange rate used and include evidence of it (e.g. attach the receipt from the exchange bureau)

On a practical note,

- list each item on a separate line
- arrange the receipts into the same order as you list them on the expenses form
- staple the receipts to the back of the form.

Obtaining authorisation (sign off)

Using e-mail

If your authoriser is happy to have sight of the electronic copy of the form, then e-mail it to them (also send a copy to the Treasurer – details on the form) asking them to e-mail their approval to pay to the Treasurer. Then print, **sign** and post the original, plus supporting bills, to the Treasurer.

Using post

If you do not choose to use e-mail, then fill in the form, attach the bills and send to your authoriser who will sign it off and forward to the Treasurer.

Payment

Via BACS (electronic transfer)

The Treasurer aims to have your money in your bank account three working days after receipt of the approved paper copy of the expense claim form. Subject to you supplying two pieces of information written on all your cheques (bank sort code and account number), then the Treasurer will “push” money from the Lacrosse Scotland bank to yours. Nothing else is required from you except to read the e-mail that will be sent when payment is made and to look out for the money to be credited to your account.

Via surface post

If you choose to be paid by cheque, then the additional work involved will delay your repayment. A cheque made out to the name on the expenses form will be posted to the address on the form. Significant amounts will be sent by recorded delivery

If the cheque is cashed fraudulently – yes, it does happen – you, as the payee take full responsibility.

Cheques for a value (currently above about £500) are vulnerable to illegal cashing – it being worth it at that level to establish a false bank account – and will be sent by recorded delivery post.

Posting cheques involves additional costs to Lacrosse Scotland, takes longer for the money to get to you and is more labour intensive than electronic payment. Please, if you have a bank account, then choose the electronic repayment method.

Invoices

Invoices are generally for a larger amount than anyone would wish to pay and then reclaim via expenses.

Authorisation for spend

Budget holders will identify major spend with suppliers (e.g. cost of flights for a tour). Due notice must be given to the Treasurer in order for money to be made available (it's called cash flow) and for reports to be made available for the Directors.

Authorisation for payment of invoices

The Treasurer needs to be kept informed of which invoices are to be paid and when. Payment terms and means should be established with the supplier - some suppliers offer 2% off when paid within 10 days. If you are the named contact, then ensure that you forward the original of the invoice to the Treasurer.

Beware of the trap that suppliers may confuse payment address with delivery address – you don't want to get the bill and find the Treasurer has 50 hoodies.

Watch out for payment on delivery – do you want that?

Staple receipts here...

Example expense form

Name:	Joanna Wilson		
Home address:	1 The Royal Mile, Edinburgh.	Postcode	EH1 1RM
Tel no (h or w):	0131 622 1234		

Date	Cost code	Event	Item description or location and travel description	Car mileage?	Amount
23/05/2007		Nationals	Car to Glasgow and return	44	£ 4.40
23/05/2007			easyjet GLA to LGW and rtn		£ 50.93
23/05/2007			Car hire - budget		£ 35.16
23/05/2007			Petrol - Shell Glasgow		£ 3.81
24/05/2007			Car park GLA - long term		£ 10.00
					£ -
					£ -
				Total	£ 104.30
				Dntd amount	£ -
				Grand total	£ 104.30

Authorised for payment

Sign and date

Signed (paper copy)

Date signed

£
0.10

Notes:

- All claims must be supported by appropriate receipts.
- Car journeys solely for Lacrosse Scotland purposes will be reimbursed at 10p a mile.
- Print, sign and post to your "authoriser" who will approve it and forward to the Treasurer for payment.
- E-mail as an attachment to treasurer.lacrosse-scotland@ntlworld.com
- Let the Treasurer know your bank details (sort code and account number) for speedier repayment - otherwise a cheque will be sent to contact address.