

## **Expenses and Benefits Policy**

It is the policy of Oblong that individuals are reimbursed the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of their employment or work for Oblong. Any non-employees (including authorised students, volunteers etc.) are entitled to claim expenses and are bound by the same consideration in respect of performance of their responsibilities to Oblong. To conform to HMRC rules it is important that only actual costs are covered - round-sum payments which are not specifically attributable to actual costs are not allowed, except where otherwise explicitly stated in this policy.

Where possible payments should normally be paid directly by Oblong to third parties, rather than borne as an out of pocket expense by individual staff. Where it is not reasonably possible for such payments to be made directly by Oblong, however, individuals are permitted to make payment themselves and, subject to the rules below, submit a claim for reimbursement.

In all cases claimants are expected both to minimise costs without impairing the efficiency of Oblong and to avoid any unnecessary cost to Oblong.

Payments or claims which, in the opinion of the staff team do not represent value for money may be rejected.

## **General Claims Procedure**

Expenses incurred by individuals on behalf of Oblong must be recorded in detail on an Expenses Claim Form. All claims should be supported by receipts. Completed Expense Claim Forms must be authorised in accordance with these rules and submitted to the Finance Worker for payment.

## **Receipts**

Claimants are advised to request detailed receipts as proof of purchase and to attach these receipts in support of any claim made, e.g. where a personal credit card has been used to make a purchase on behalf of Oblong, the supplier's detailed receipt should be attached to the claim. Additionally, extra consideration should always be given to claims charged to projects and the requirements of funders in respect of supporting documents for any expense.

Where, in exceptional circumstances, receipts or other supporting documents cannot be obtained or provided, the claim may still be submitted provided a signed note of explanation is included. Where original receipts or invoices are unavailable, any additional supporting documentation should be attached to the claim.

Claims submitted in this fashion will be paid at the discretion of the staff team, taking into consideration the explanation, any supporting documentation provided, and any funding requirements or other rules which may require full documentary evidence of all expenditure incurred.

## **Submission of claims**

Generally claims should be made within two weeks of the expense being incurred.

Claims for expenses that are over two weeks old will still be honoured provided the following conditions are met:

- Funding is still available for the claim (particularly in respect of claims made against projects or other limited funding sources); Staff will be notified of deadlines for claiming with respect to project funding by the Finance Worker.
- Original receipts or supporting documentation can be provided which show that the claim has not already been paid.

Claims which are over 12 months old will not be paid (where project funding has ceased) unless there are exceptional circumstances to explain the delay. Claims which exceed 12 months must be referred in the first instance to the staff team, together with a

full explanation of the reasons for the delay. Lack of organisation in submission of a timely claim on the part of a claimant or their department will not be accepted as a valid reason for late submission. In cases of dispute the Board of Trustees will make the final decision whether a claim will be reimbursed or not.

## **Authorisation of Expense Claims**

### **General points concerning authorisation**

Expense claims must be authorised by either:

- Staff team member if a claim is being submitted in paper copy
- Finance Worker if the claim is being submitted electronically via email

Claims must not be authorised by an employee who is a close relative of the claimant. Any attempt to submit a false claim will be treated as a serious disciplinary offence.

### **The meaning of authorisation**

Expense Claim forms must be properly completed and scrutinised prior to submission for payment. In signing an Expense Claim Form or other documentation in support of a claim, all signatories involved are verifying that:

- the claim or payment is in respect of bona fide work expense incurred on behalf of Oblong
- the claim is mathematically correct and supported by receipts or other documentation as required by Oblong Expenses and Benefits policy
- the specific items to which the claim or payment relates have not been previously reimbursed or paid for by Oblong or by another third party the specific items to which the claim or payment relates are not subject to a duplicate claim or payment currently in progress with Oblong or another third party that, specifically in the case of project codes specified, the expense does not contravene any funding rules imposed by funders that exist in addition to Oblong rules

Note: if a claim is submitted electronically the claim form will not be physically signed by the Finance Worker at point of payment.

## **Petty Cash**

Petty Cash is to be used to reimburse small items of actual expenditure such as delivery fees, postal charges, travel, refreshments etc.

The maximum amount which may be claimed in respect of any single transaction through the petty cash system is £30. Any item claimed through Petty Cash must be fully described and a receipt attached. If non-employees (including authorised students, volunteers etc.) make a petty cash claim, it must be authorised and checked by an Oblong staff member before payment.

The receipts and submission of claims policies detailed above apply to petty cash claims.

All petty cash claims are checked each month by the Finance Worker, anything that does not adhere to the policy will be taken to the claimant for further information, if this cannot be resolved with appropriate documentation it will be taken to the staff team.

## **Use of personal Credit/Debit Cards**

Subject to the general principles detailed in above, it may occasionally be necessary for staff to use their personal credit/debit card to make a purchase or cover an expense that is subsequently reclaimed. Where alternatives are not available then this is permissible. The general claims procedure detailed as above applies.

Only charges relating to the purchase of goods or services may be reclaimed. Penalty charges, interest or late fees, however incurred, will not be reimbursed.

**Approval Date:**

**Trustee Signature:**

*Mark Rich 15-9-21*

*Approved at meeting 22/6/21*