
RAFP13_REIMBURSEMENT OF STAFF EXPENSES AND PETTY CASH

1.0 Reimbursement of Expenses

- 1.1 All claims for reimbursement of expenses will relate only to those expenses incurred wholly, exclusively in the proper performance of duties. Claims must be in accordance with these procedures. Payments for services rendered will be made through Head Office and not from petty cash. Payment covering both services rendered and expenses will also be made through the Payroll.
- 1.2 All claims must be properly coded and signed by an authorised signatory in addition to the payee otherwise claims will be rejected by the Finance Department.
- 1.3 All claim forms will be supported by official documents or receipts and include an accurate description of the purpose of payment (see also section below concerning claims for travelling). Failure to provide supporting documentation is likely to have implications for personal taxation and NI contributions.
- 1.4 Personal expense claims shall be submitted for reimbursement within three months of the expenditure incurred and will be paid by cheque, except those claims below £10 which will be paid from the company's petty cash, as may expenses up to £100. As detailed below.

2.0 Reimbursement of Expenses through Cheque Payment

- 2.1 Reimbursement of expenses under £10 will normally be through Petty Cash.
- 2.2 Payments made by cheque or bank transfer to individuals in respect of expenses incurred will be requested on [Expense Claim Forms \(RAFP23\)](#) which, after being completed and signed by an authorised signatory will be sent to Head Office for payment. Copies of any supporting documents, receipts etc, should be attached to the claim form, as for petty cash claims, taking note of those comments regarding personal taxation and national insurance contributions. The account code / codes to which the payment is to be debited must be entered on the form, as no payments can be processed without this.
- 2.3 [Expense Claim Forms](#) are normally processed on a weekly basis and cheques may be dispatched directly to the payee by the Purchase Ledger section or returned to the appropriate location requesting payment if requested.

3.0 Reimbursement of Expenses for Travelling

- 3.1 In cases involving claims for travelling, it is a requirement that all of the journeys being claimed are detailed in the relevant section on the [Expense Claim Form](#) or [Petty Cash Vouchers \(RAFP12a\)](#) as discussed above. If there is insufficient space then either an additional form or a continuation sheet will be used. If a continuation sheet is used it will be in the format as shown attached to this section. This is of particular importance to members of staff who travel on a regular basis as part of their employment duties.

This version replaces any previous one.

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- 3.2 Employees cannot claim expenses for home to work travel under any circumstances.
- 3.3 Volunteers can claim expenses for travel to and from their place of volunteering.
- 3.4 In normal circumstances, claims for journeys necessarily made will be at the rate of the cheapest practical method of transport, unless otherwise specifically approved by the relevant Budget Manager. The use of a private motor vehicle will be reimbursed at official mileage rates which are periodically reviewed. In such cases, the line manager will need to be assured that suitable insurance cover for the use of the vehicle for business purposes exists (for further clarification on this matter Finance Manager must be consulted). [Rowan Alba's Insurance Policy \(RAFP08\)](#) does not cover the use of an employee's own motor vehicle.
- 3.5 All claims for the reimbursement of travelling expenses shall be certified in the normal way by the Budget Manager or higher authority. Unless there are exceptional circumstances, claims for travelling will only reflect the additional costs actually incurred by the claimant.

4.0 Payment for Casual Labour

- 4.1 Payments to staff are normally processed through the Payroll System. However, there may be instances when payments for casual labour are made through petty cash. Prior approval from the Chief Executive must be obtained if payments are to be paid outside of the payroll system.
- 4.2 A Casual Employee can generally be defined as follows:
- an employee not on a contract of employment.
 - an employee paid less than £66 per week (this rate is periodically reviewed).
 - an employee not occupying an established post and therefore not having an establishment reference.
 - an employee not employed on a regular or routine basis.
- 4.3 Rates of pay for casual members of staff should be agreed with the Human Resources.
- 4.4 Each casual member of staff should complete [Income Tax Form P46](#) (or [P38](#) in the case of students), which is both obtainable from and returnable to the Payroll Section. These are submitted to the Tax Office each year, together with details of payments made. If payment is made in a subsequent tax year a further form shall be completed.
- 4.5 Departments will complete a [Casual Labour Time / Pay Sheet](#), two copies of which shall be made available to the Cashier on receiving payment.

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Please note that where policy refers to staff and/or employees, this also covers individuals representing Rowan Alba, such as volunteers and/or consultants.

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