

Friends of Teesside Archives

Expenses and reimbursement policy

Definitions:

Expenses are refunds of legitimate payments which someone has had to meet personally in order to carry out duties on behalf of the Friends of Teesside Archives (FTA).

Reimbursements other than expenses are refunds of payments which someone has had to meet personally to purchase goods or services on behalf of the FTA.

Requirement to claim for refund

Persons who incur costs as specified below should claim for reimbursement. This should be done whether or not the person requires a refund. Where a person does not require a refund the costs incurred thereby become a donation to the FTA and should be recorded by the Treasurer as such in the accounts along with the associated cost. Such donations constitute value added to the FTA.

Categories of Expenses and other payments for which refunds can be made:

- the reasonable cost of travelling on FTA business other than between home and Teesside Archives. This can include the cost of using public transport, taxi fares, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable, parking costs and tolls. All people travelling on FTA business should use the cheapest form of travel consistent with a reasonable travel time.
- reasonable refunds for the cost of meals taken while on FTA business
- the cost of postage, stationery and telephone calls on FTA business
- cost of reasonable overnight accommodation and subsistence (including any essential care costs) while attending events as required by the FTA Committee.
- specialist training courses.
- the purchase of goods and services on behalf of the FTA as required and/or approved by the FTA Committee.

Persons entitled to refunds

All trustees and other members of the FTA are entitled to refunds of costs incurred for the benefit of the FTA. Non-members may be entitled to refunds if approved by the Committee – this might include travelling expenses for invited speakers at FTA events. Note that volunteers at Teesside Archives who are not members of the FTA are not entitled to refunds unless the cost has been approved in advance by the Committee.

Requirement for authorisation for refund and for supporting documentation.

There are three levels of authorisation for the refund of expenses depending on the size of the sum requested. These levels are set by the Committee and will be reviewed at regular intervals to be adjusted in line with inflation. Authorisation can be carried out only by Officers of the FTA. The Officers of the FTA are the Chairman, Secretary and Treasurer.

1. Small claims. No authorisation is required and no supporting documents are necessary
2. Medium Claims. The Treasurer will authorise and repay the claim provided supporting documents such as invoices are presented. Photocopies or scans of the supporting documents are acceptable. Where the Treasurer is the person claiming the refund another officer of the FTA should authorise the claim.
3. Large claims. The claim must be authorised by 2 Officers of the FTA other than the person

making the claim. The Treasurer will repay the claim provided supporting documents such as invoices or receipts are presented. Photocopies or scans of the supporting documents are acceptable.

Refunds for purchase of goods and services as requested by the Committee do not need further authorisation but must be accompanied by supporting documentation.

Procedure for claiming refunds

Refunds should be claimed using the an expenses form approved by the FTA Committee. The form may be a paper form or an electronic form. Scans of the paper form sent by email are acceptable.

Any required authorisation may be by written signature on a paper form or by electronic means. In the latter case the claim should be sent to the person authorising it who will then forward it to the Treasurer for payment or to another Officer where a second authorisation is required.

Disputes

If the claim for refund is not accepted in full then the claimant may ask the Committee to reconsider. This should be done by letter or email to the Secretary who will raise the matter at the next Committee meeting.

David R Joy
Treasurer
Friends of Teesside Archives

3 October 2013

Version 1.