



ESG Gaming

Reimbursement of Expenses & Purchases

Policies & Procedures



Version control:

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Reimbursement of Expenses & Purchases Policies & Procedures

Background

Applicability

All Directors, Members, Staff and Volunteers are entitled to be reimbursed for out-of-pocket expenses which they legitimately incur while promoting and supporting the delivery of ESG Gaming's objects. These Policies & Procedures apply to all persons involved with ESG Gaming, though employees are also subject to taxation law in relation to such payments.

Expenses vs Remuneration

In all cases, it is important to ensure that the reimbursement of out-of-pocket expenses is not – OR DOES NOT APPEAR TO BE – a disguise for making income payments (remuneration) to the recipient(s).

Expenses vs Purchases

Note that although claims for the reimbursement of purchases which have personally and properly made on behalf of the organisation are usually made together with claims for the reimbursement of out-of-pocket expenses, they are not counted as expenses.

Instead they are accounted for as part of the organisation's general expenditure in the usual way.

Waiving Expenses (Donating Expenses as "Gifts-in-Kind")

Supporters who generously waive their expense or purchases as "donations" to the Organisation inadvertently create some difficulties. If reimbursement of expenses/purchases is not claimed they cannot be entered into the Organisation's accounts to show both the true costs of running the Organisation and the generosity of its supporters. This can hamper funding applications.

Changes to the Policy

The Organisation reserves the right to change its Expenses Policies & Procedures to maintain consistency with current accepted Best Practice, and otherwise to meet the needs of the Organisation.

Whenever possible the Organisation will give appropriate advance notice of any such changes. However the Organisation reserves the right to change these Expenses Policies & Procedures with minimal or no notice when reasonably expedient to do so.

Policy

Scope

Employees and volunteers are entitled to be reimbursed by the Organisation for all travelling and other expenses actually, necessarily, reasonably and incidentally incurred by them in carrying out their duties, on submission of an appropriately authorised claim form and relevant supporting point-of-sale receipts.



“Actually” means that the claimant actually incurred the claimed expenditure. eg: the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead;

“Necessary” means that the activity could not have been undertaken efficiently and effectively without incurring the expenditure;

“Reasonable” means that the cost of the expense must be commensurate with prudent, value-for-money use of the Organisation’s funds to promote & deliver its charitable purposes. Thus, the cost incurred must be competitive with (ie: similar to) the costs of alternatives of similar quality and suitability-for-purpose.

However, this does not mean that the cheapest goods/services must always be purchased. Where the additional benefits the activity being delivered demonstrably outweigh the additional cost of more expensive goods/service they can be chosen in preference to the cheaper alternatives. However, the claimant must always be ready and able to give a credible justification for their choice if challenged.

Authorisation

Expenses may only be incurred, and subsequently reimbursed by the Organisation, in respect of activities which are part of the Organisation’s agreed and budgeted programme of activities (ie: by prior agreement with the relevant budget-holder).

Likewise, good and/or services may only be purchased on behalf of the Organisation, and subsequently reimbursed, in respect of activities which are part of the Organisation’s agreed and budgeted programme of charitable activities (ie: by prior agreement with the relevant budget-holder).

Gifts in Kind (Waived or Unclaimed Expenses/Purchases)

Some Directors, Members, Staff and Volunteers effectively make a donation to their organisation by choosing not to claim a reimbursement of expenses and/or purchases to which they would otherwise be entitled.

The Organisation greatly appreciates the generosity of all who choose to act in this way.

However not claiming reimbursement of legitimate expenses/purchases is not necessarily in the best interests of the organisation:-

1. It causes the real costs of the Organisation’s activities (ie: including those costs which are subsidised by supporters) to be under-recorded and, therefore, under-reported (eg: in the Organisation’s Annual Report & Financial Statements);
2. It can undermine effective budgeting if a volunteer who has hitherto not claimed their expenses is unable to continue to do so, or is replaced by someone else who is unwilling to do so;
3. It hides the true generosity of the Organisation’s supporters, particularly their financial generosity which goes unrecorded and, therefore, unreported;
4. Under-reporting the Organisation’s costs and the generosity of its supporters can hamper the making of effective appeals and applications for further funds for the Organisation.

Accordingly, the Organisation encourages all those who can legitimately claim reimbursement of their expenses do so.



Procedures: Reimbursement of Expenses & Purchases

Submitting Claims for Reimbursement of Expenses & Purchases

- Claims for the reimbursement of expenses must be submitted on the Organisation's approved claims form;
- Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (eg: point-of-sale receipt, travel ticket, etc).
 - Where such evidence is not available the claimant must provide a written explanation for approval;
 - The Organisation reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided;
- Employees' and volunteers' completed expenses claim forms must be authorised by their respective line manager;
- Directors' expenses must be authorised by the Chair;
- All expenses claims must be submitted within 30 days of the relevant activity.
- Expenses claim forms may also include claims for the reimbursement of goods/services purchased by the claimant on behalf of the Organisation.
- Claims for the reimbursement of purchases must be accompanied by documentary evidence of the each purchase (eg: point-of-sale receipt, travel ticket, etc).

Travel Expenses

- Public transport should be used wherever possible.
- When it is not practical to use public transport, or where more than one employee or volunteer is travelling the same journey, travel by private vehicle (car, motorcycle, etc) is allowed and a mileage allowance (at the rate of 50 pence per mile) will be paid.
 - You may only use your private car in connection with Organisation business if, at the time of each journey, it has a valid: (a) certificate of insurance for the kind of journey involved; (b) road tax (if required); (c) MOT certificate (if more than 3 years old).
 - Parking costs incurred when on organisation business away from the normal place of work will be reimbursed.
- Taxis (preferably pre-booked mini-cabs rather than "on demand" hire) may be used where either no public transport is available or the journey time by public transport is unreasonably long (particularly where the journey involves multiple changes).

Subsistence

Subsistence costs (eg: for refreshments, meals & hotel accommodation) can only be claimed when an employee or volunteer is on authorised Organisation business away from his/her normal place of work.

Other Types of Expenses

The above examples of expenses claims are illustrative, not definitive.

Expenses not detailed above will only be paid if authorised (in advance whenever possible) by the Treasurer or, if not available, a person appointed by the Directors to act on his/her behalf.



Reimbursement of Expenses & Purchases

- All claims submitted for the reimbursement of expenses incurred on Organisation activities and/or purchases made on behalf of the Organisation will be vetted for compliance with organisation law, taxation law and these policies and procedures before being authorised for reimbursement.
- Claims which are not in the prescribed form, incomplete (eg: missing required supporting documents), inaccurate or otherwise not compliant with relevant legislation will be returned for correction or rejected.
- Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will usually be made by BACS transfer directly to the claimant's bank account.



ESG
Gaming



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