

## Expenses

Generally the accounts will go by each year with no issues. However at some point there may be a reason that the account may be checked in depth and we as a committee have to be able to give a very good account for all the money that has passed through our hands. As part of that control the committee picks a treasurer to look after the detail but it is still the committee that are financially responsible. By following the guidelines below I believe the accounts will become demonstrably fair and above board.

## Guidelines

### *Beforehand*

- 1) Permission for all expenses must be obtained from the committee BEFORE you commit to spending any money. It is the committee that is responsible for all funds – not individuals – not even the treasurer. The committee must ensure that all expenditure is compliant with the aims of Abney Orchestra as defined in the constitution.
- 2) Buy as if it was your money you were spending. E.g. Look for the best price.
- 3) When asking the committee for permission to spend money please give an estimate of costs and any related expenses such as travel, parking or postage.
- 4) Do not expect refunds on unnecessary expenses. E.g. Claiming for a taxi into Manchester to buy a ball of string.
- 5) When the committee agrees to money being spent, a limit should be defined. The treasurer can give guidance about how much can be afforded.
- 6) The treasurer should keep track of how much money has been allocated for spending and ensure that there are always enough funds to fund future commitments.
- 7) By law committee members must not have any financial interests in the decision of the committee. That means buying from family or friends is on very dodgy ground. If they are the best supplier e.g. due to discounts or special treatment, then make sure the interest is recorded in the minutes and agreed by the committee. This is your protection against accusations of favouritism.
- 8) Expenses should only be for items wholly used for Abney Orchestra. The item then belongs to Abney Orchestra.

### *Buying*

- 1) Get a receipt. But more than that get the right kind of receipt. Typically when you buy something you get 2 receipts. The till receipt (the one the treasurer wants) is the receipt that itemises what you have bought. The second receipt is the credit card receipt and this just confirms that you have bought something with a credit card. If the shop does not issue you with a till receipt then asked for an itemised receipt. They should have a receipt book so that they can give you a hand written receipt.
- 2) Please do not buy anything else on the same receipt. This avoids any bad feeling about how the total is arrived at when a discount is involved. Eg BOGOF, promotional discounts etc.

### *Claiming*

- 1) Fill out, or ask the treasurer to fill out, an expenses claim form which details all the expenses items. Attach the receipts to the form and give to the treasurer. (You may wish to photocopy it before handing it over).
- 2) The treasurer will check the claim and check it against the authorisation.
- 3) When you are given your expenses back the treasurer must obtain your signature as proof that the money has been given/received.

### *Special Cases*

- 1) Expenses can be paid if a receipt is not provided but this will be considered as suspicious by anyone checking the accounts.
- 2) If you want to claim for expenses that did not follow the above guidelines then you need to convince the committee that you were in a special circumstance that warranted the money being spent.

### *Examples of Unreasonable Claims*

- Speeding and parking fines.
- Charges for time.
- Food, unless pre agreed.
- Fuel, parking, train fares etc unless pre agreed.
- Marginal costs e.g. proportion of phone rental.
- Charges for phone calls unless itemised and pre agreed.