



# **FINANCIAL POLICIES AND PROCEDURES MANUAL**

## **PART 1: EXPENDITURE**

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## **EXPENDITURE POLICY**

- 1.1 The National University of Ireland, Maynooth “the University” seeks to manage expenditure to ensure value for money and safeguarding the use of public funds. These expenditure policies apply to all individuals including employees, students and visitors acting on behalf of the University and to all funds administered by the University regardless of the funding source (core, research, self financing). Only where funds are subject to more stringent rules imposed by external bodies will any other rules be considered to override those of the University.

The payments system is open to audit by the University’s internal and external auditors and by the Revenue Commissioners and the Comptroller & Auditor General.

The submission of a false or exaggerated payment request is a serious matter which will be investigated and may lead to disciplinary action being taken by the University under the Statutes. The University Auditors, under the Criminal Justice (Theft & Fraud Offences) Act, 2001, are required to inform An Garda Síochána of any cases of fraud, irrespective of value, which come to their attention.

### **Responsibilities of Authorising Officers**

- 1.2 Responsibility for financial management in the University is delegated through a decentralised structure with appropriate limited authority vested in university Budget Holders and Senior Officers (“Authorising Officers”). Authorising Officers are responsible for ensuring that **all** payment requests including invoices, expense reimbursement claims, non staff payment requests and credit card summary spreadsheets are appropriate, legitimate and in accordance with University policies and rates. By signing-off a payment request the Authorising Officer takes full responsibility and accountability for the expenditure. Payment requests must be scrutinised by the Authorising Officer to ensure the expenditure is reasonable, provides value for money, is within budget, includes detailed supporting documentation and is of a standard whereby it can be audited by an internal or external auditor.
- 1.3 Specimen signatures of all budget holders must be sent to the Payments Office for audit purposes. A ‘signature stamp’ may be used in exceptional circumstances in larger departments if approved by the Bursar. Such stamps must only be used for ‘high volume-low value items’. Signature stamps will not be accepted for individual values in excess of €5,000. A schedule detailing all invoices approved using a signature stamp must be signed with an original signature by the Authorising Officer weekly.

### **Responsibilities of Claimants**

- 1.4 It is the responsibility of every representative of the University to act in a prudent and reasonable manner when incurring expenditure on behalf of the University. Expenditure must not be excessive, must provide value for money and must always stand up to reasonable external scrutiny. Claimants must comply with University expenditure policies and procedures and provide supporting documentation and explanations where required for all items of expenditure.

## **Reimbursement of staff expenditure**

- 1.5 The University will reimburse individuals on a fully vouched original receipts basis for all expenditure that has been wholly, exclusively and necessarily incurred in the course of University business. Original receipts detailing the expenditure and proof of payment must be submitted for all claims. Photocopies of receipts are not acceptable. Credit/debit card slips are proof of payment only and must be accompanied by original receipts.
- 1.6 All claims for expenses reimbursement should be summarised on a “Staff Expenses Reimbursement Claim form” available on the Finance Office website. Forms should include:
  - Full particulars for the trip / event subject to the claim. “University purposes”, “meeting”, “academic conference” and similar vague statements are not acceptable;
  - clear itemisation of expenditure type;
  - Appropriate coding to Business Unit and Object Code.
- 1.7 All claims should be signed by the claimant and counter-signed by a relevant Authorising Officer before being forwarded to the Payments Office for processing.
- 1.8 Expenses Reimbursement only applies to expenses incurred while away from an individual’s normal place of work. It is not a mechanism through which equipment and supplies can be purchased. The purchase of equipment or supplies should be made in accordance with the University procurement policy. It is acknowledged that on occasion due to time constraints individuals may purchase items required for their duties. Small infrequent purchases with an upper limit of €100 are permitted to be purchased by individuals and claimed through the staff expenses reimbursement system.
- 1.9 Claimants are not permitted to authorise their own expenses reimbursement claims. All expenses reimbursement claims should be authorised by an appropriate Authorising Officer in accordance with the approval matrix below. Expenses claimed by the President must be scrutinised by the Bursar and approved by the Chair of the Governing Authority or a member of the Governing Authority nominated by the Chair. In circumstances where the Authorising Officer is party to the activity resulting in the expense claim, then another relevant Authorising Officer’s approval is required. An expense claim must not be approved by a close relative of the claimant (e.g. spouse or parent etc).

<b>Approval Matrix</b>	
<b>Expense Claimant</b>	<b>Approver</b>
President	Chair of Governing Authority or nominee
Senior Officer	President
Member of Governing Authority	Secretary, Governing Authority
Head of Department	Faculty Dean
Director of Research Institute	Vice President of Research
Research Budget Holder	Head of Department/Director of Research Institute
Research staff	Research Budget Holder
Department staff	Head of Department
Institute staff	Director of Research Institute
School staff	Head of School

### **Deadlines**

- 1.10 Claims which are more than four months in arrears will not be paid.

### **TRAVEL ACCOMMODATION AND SUBSISTENCE**

- 1.11 The University will pay travel expenses for individuals including employees, students and visitors travelling on behalf of the University provided that they are wholly, exclusively and necessarily incurred on University business. The most economical method of transport must be used, taking into account efficient working practices and will be on the basis of actual expenditure incurred. Public transport and car-pooling should be used where possible. The University will not pay for travel from home to an employee's place of work.

### **Air Travel**

- 1.12 As a rule, air travel to all destinations should be by economy class. In certain exceptional cases, business class travel may be used provided it has been pre-approved in writing or by email by the Bursar. All requests to travel via business class must be submitted to the Bursar detailing the justification for use of business class, the cost compared with an economy ticket, the events/meetings scheduled and the length of visit. Retrospective approval will not be given. Requests to travel business class will not normally be allowed for flights of less than five hours duration and only in circumstances where meetings are scheduled close to arrival time. Expenditure on business class travel is not permitted from externally funded research grants or for travel to an academic conference. Boarding cards must be submitted with expenses reimbursement claims on all externally funded research grants.
- 1.13 First class travel should never be undertaken. "Trading down" of travel tickets i.e. traveling by a lower class in order to claim an extra ticket for a guest or a cash refund is not permitted.

### **Travel by Rail / Ferry**

- 1.14 All staff must travel standard/economy class on trains / ferry.

### **Travelling by Car**

- 1.15 Where public transport is unsuitable, mileage can be claimed for use of a private car on University business. Staff should claim mileage at the current University rates available on the Finance Office webpage. Full details of all the journeys including Date, Reason for Journey, Starting point and Destinations, Number of miles / Kms must be included on the claim form. Petrol/Diesel receipts will not be reimbursed.
- 1.16 Certain externally funded research grants set mileage rates which are less than the University mileage rates eg LLP. In these cases the approved research grant rate must be used.
- 1.17 If a member of staff travels on University business to a place other than their permanent place of work (including a journey to a temporary place of work) and the journey begins and/or ends at home, travelling expenses will be paid on the basis of the shorter of 1) actual mileage travelled and 2) mileage that would have been travelled if the journey had commenced/finished at the permanent place of work. The University will not pay for travel from home to an employee's place of work.
- 1.18 Prior to making a business journey staff and University representatives must ensure they have adequate business insurance in place, which indemnifies the University against all claims arising while using private transport on University business. The University cannot accept liability for any loss or damage resulting from the use of privately owned transport on University business. By signing the expenses reimbursement form claimants confirm they have adequate insurance in place which indemnifies the University against all claims associated with using their own private transport when travelling on University business. Failure to sign the claim form will lead to a delay in processing claims.
- 1.19 Parking fines, clamping charges and other such motor related penalties will not be paid by the university under any circumstance.

### **Public transport, Taxis, airport parking**

- 1.20 Public transport should be used where feasible. Where public transport is not available or is unsuitable taxi fares will be paid by the University. The reason for taxi use must be fully documented on the payment request. Airport parking should only be used if it is cheaper than using public transport or taxis. Airport parking should be in the long term car park only.

### **Insurance**

- 1.21 The University operates a separate group personal accident and business travel insurance policy that covers all members of staff travelling on University business. Full detail of the cover is available on the Health and Safety Office website. The cost of additional insurance taken out by staff will not be reimbursed.

## **Accommodation & Subsistence**

- 1.22 The University will pay for accommodation and subsistence for individuals including employees, students and visitors travelling on behalf of the University provided that they are wholly, exclusively and necessarily incurred on University business. Reasonable expenses will be reimbursed on the basis of vouched receipts only. The accommodation and subsistence rates published by the Department of Finance will be used as a guideline and invoices or claims outside these rates will need to be justified before they are approved for payment. The “Department of Finance rates” are available on the University Finance Office webpage.
- 1.23 Daily rates / per diems cannot be claimed except if approved in advance by the Finance Office for travel to developing countries only.

### **Staff accommodation**

- 1.24 The cost of overnight accommodation will not be paid by the University where the location is within 30 miles of the claimant’s normal place of work other than in exceptional circumstances. The reason for the exceptional circumstance must be included on the payment request.

### **Rental accommodation**

- 1.25 As a general rule the University does not pay for the cost of rental accommodation. In certain externally funded research grants, temporary accommodation costs may be paid as part of relocation expenses up to a maximum of three months for research staff only. Approval from the Bursar must be sought in advance of entering into any rental agreement on behalf of the University and a rental agreement is only valid if signed by the Bursar.

### **Extension of University business trip for personal purposes**

- 1.26 All extensions of University business travel for personal purposes must be agreed in advance by an Authorising Officer. It must be clearly documented and demonstrated that legitimate University business was the primary purpose of the visit and that all additional costs are borne personally by the individual. The claimant must complete appropriate leave records.

### **Spouse/ partner/family of members of staff**

- 1.27 Spouse/partner/family of members of staff, accompanying a member of staff abroad must pay their own travel expenses. In exceptional circumstances the University may deem it necessary for a partner to accompany members of staff at the University’s expense where there is an express and unsolicited invitation to the spouse/partner/family member as well as to the member of staff; there is an explicit role for the spouse/partner/family member to exercise in the course of the visit, and the visit is an official role made on behalf of the University and not for personal career development. Such expenditure can only be incurred by the President and Senior Officers and must be approved by the Chair of the Governing Authority (or nominee) or the President as appropriate.

## **HOSPITALITY AND ENTERTAINMENT**

- 1.28 Hospitality and entertainment refers to meals, beverages, and entertainment of any type provided to individuals including employees, students, University representatives, visitors to the University, clients, sponsors and external contacts of the University. The provision of hospitality and entertainment is appropriate in certain circumstances provided it is necessary and exclusively for University business and of benefit to the University.
- 1.29 University facilities should be used to conduct entertainment and events on campus wherever possible. If facilities are unavailable then meals should be taken at the most reasonable priced restaurant fitting the occasion.
- 1.30 Where hospitality and entertainment expenditure is incurred all related invoices, expenses reimbursement claims and University credit card summary spreadsheets must include the following:
- Purpose of the entertainment;
  - Date and location of the function;
  - Names of attendees and the organisation each represents.

The University business purpose must be sufficiently detailed such that a third party reviewer can understand the reason for the expenditure. Payment requests which do not include a complete list of attendees and their affiliation will not be processed.

### **Alcoholic Beverages**

- 1.31 Alcoholic drinks which have been purchased for personal use while on a University business trip will not be paid by the university.
- 1.32 The purchase of alcoholic drinks at University staff meetings/away-days etc will not be paid by the University.
- 1.33 In the entertainment of external visitors only, in normal circumstances alcohol costs of up to 25% of the total cost of a meal is allowable.
- 1.34 Expenditure on alcoholic drinks will not be paid from externally funded research grants.
- 1.35 All alcoholic beverages related expenses must be coded to a separate object code No 62860.

### **University business hospitality and entertainment**

- 1.36 The University will pay for the cost of entertaining clients or external contacts provided that cost is reasonable and has been incurred wholly, exclusively, and necessarily for legitimate University business purposes. To meet the definition of legitimate university business purposes the following must apply:
- Guests must be external, for example visiting academics, sponsors, or external contacts from other organisations;
  - The meeting must have a University business purpose. Purely social events will not meet the test for University business entertainment.
- 1.37 Where external facilities are used, in normal circumstances alcohol costs of up to 25% of the total cost of a meal will be paid by the University.

### **Staff hospitality and entertainment**

- 1.38 Receipts for dining alone will not be reimbursed unless as part of a legitimate University business trip.
- 1.39 The entertainment of University staff alone is not allowable expenditure. This applies whether on or off campus and includes all celebratory functions and Christmas parties. Where University staff attend an event to entertain clients, visitors or external contacts of the university, the number of University staff attending should be limited to what is reasonable and strictly necessary.
- 1.40 Reasonable refreshments for a staff away day/team building day either on or off campus is allowable where a University business purpose is fully documented. The payment request must be accompanied by an agenda, a full list of delegates and a meeting report. The University will not pay for alcoholic drinks at such events. Prior approval from a University Senior Officer is required for such events.

### **Student/staff entertainment**

- 1.41 Student/staff entertainment is allowable provided the majority at the event are students and the expenditure shall be limited to what is reasonable and strictly necessary.

### **Gratuities**

- 1.42 Gratuities paid within Ireland will be paid up to a maximum of 10% of the total bill (before gratuity) on presentation of a valid receipt. Where a service charge is included on the bill, no additional gratuity will be paid. Amounts in excess of this permitted maximum will not be paid unless the gratuity has been paid in overseas countries where custom and practice requires a higher level of gratuity. In such circumstances, up to 15% is allowable.

### **Broadband and Internet Connections**

- 1.43 The University will not pay for staff home broadband or internet connections under any circumstance as the University cannot demonstrate sole and exclusive business use to satisfy Revenue Benefit in Kind Guidelines.

### **Home and Mobile phones**

- 1.44 University staff who are required to make University business calls on their home or mobile telephones must attach the appropriate bill to the staff expenses reimbursement form with the relevant business calls highlighted. The University will not bear the cost of any part of phone rental charges or private calls.

### **Professional subscriptions**

- 1.45 Only professional subscriptions, which include membership of learning societies and which are reasonable and wholly exclusively and necessarily for the purpose of carrying out University duties will be paid by the University. Personal professional subscriptions for members of staff are the personal responsibility of individual members of staff and will not be paid. If in exceptional circumstances an Authorising Officer approves payment of a personal professional subscription then the full amount paid will be deemed Benefits-In-Kind and will be liable to Tax, Pay Related Social Insurance and Universal Social Charge. The first single subscription payment of an amount less than €250 will not be subject to BIK under “small benefits relief”. Additional subscriptions are fully taxable.

### **Currency Exchange Charges/Rates**

- 1.46 Currency exchange commission and charges paid by a claimant as part of a University business trip will be reimbursed if proved by original receipts. Where the claimant has incurred expenditure in a foreign currency the Payments Office will normally reimburse expenditure at the exchange rate ruling at the time of reimbursement. To avoid incurring an exchange rate loss, claimants must submit a copy of their credit card statement (highlighting the relevant amounts) or the receipt for purchase of currency with their expense claim. The sole purpose of submitting such documentation is to prove the rate of exchange incurred. This documentation does not represent or substitute for original receipts.

### **Gifts**

- 1.47 Gifts for guests / visitors to the University should not be purchased from University funds. In certain circumstances where work is undertaken on a pro bono basis gifts up to a maximum value of €250 annually may be made with prior approval from an Authorising Officer.
- 1.48 Gifts for staff should not be purchased from University funds. Retirement gifts may be purchased at the discretion of University Senior officers, subject to a maximum of €200.

## UNIVERSITY CREDIT/PURCHASING CARDS

- 1.49 The University has a Purchasing Card and Credit Card system, providing Visa cards to a limited number of Departments Schools and Institutes, which may be used to purchase goods and services on behalf of the University. The Credit/Purchasing Card may be used to purchase goods or services for University purposes face to face, by telephone, or using the internet. However, the internet must be used only where it is evident that secure encryption of the card details is in place. Credit/Purchasing Cards must only be issued with the approval of the Bursar. The Finance Office card Administrator sets limits for individual transactions and total value of transaction per month.
- 1.50 The Credit/Purchasing Card must be used for *bona fide* University purposes only and should not be used for personal purchases. Staff responsible for managing or using Credit/Purchasing Cards must familiarise themselves and comply with all relevant regulations issued by Visa and the University.
- 1.51 Specifically staff responsible for use of the University Credit/Purchasing Card must comply with the following:
- The card must be used only by the authorised person, whose name will appear on the card;
  - The card must never be used to withdraw cash;
  - The card must be used to purchase only goods and services that are bona fide University expenditure, and where an approved budget exists;
  - The card must never be used for personal purchases;
  - The card must not be used for purchasing goods and services – such as Office furniture, computers and software that can be ordered and paid for by invoice using university procurement frameworks or any other services where such frameworks or contracts for supply of goods or services to the university exists;
  - All expenditure must comply with Revenue requirements that it is wholly, necessarily and exclusively for work purposes;
  - The individual and monthly transaction limits set by the Finance Office Card Administrator must not be exceeded. Purchases must not be split artificially to remain under the individual transaction limit;
  - Cardholders must keep a file detailing all the transactions that they have approved during the month. Supporting documentation including original receipts, booking forms and invoices must be retained to substantiate the transaction;
  - Each cardholder will receive a hard copy of their monthly statement in the second week of the following month. Cardholders must review each monthly statement for accuracy and complete a “Credit Card Summary Spreadsheet” (available on the Finance Office *webpage*), attaching all original supporting documentation and sign the spreadsheet before returning to the Payments Office. The Spreadsheet must indicate the reason for each transaction and demonstrate that they are bona fide University expenditure and meet all the University financial regulations and policies. The spreadsheet must be returned to the Payments Office by the last day of the month. E.g. January statements received in February must be returned before 28 February;

- If the Credit Card Summary Spreadsheet and receipts are not received in the Payments Office within this specified timeframe, the card will be suspended.
- 1.52 All credit card expenditure will be collated by the Payments Office and the Bursar together with another Senior Officer will authorise the monthly expenditure before it is journalled the nominal ledger system.
- 1.53 By authorising the monthly Credit Card Summary Spreadsheet the Authorising Senior Officer is confirming they have examined the expenditure for the following:
- The cardholder has complied with all expenditure policies and regulation;
  - The expenditure incurred was wholly, necessarily and exclusively incurred for *bona fide* University purposes;
  - The expenditure is charged to the appropriate budget heading;
  - Each item of expenditure is supported by an original receipt itemising the goods purchased;
- 1.54 The following actions of misuse will lead to immediate revocation of the University Credit/Purchasing Card and reporting to the President;
- Splitting of charges to avoid the single purchase limit;
  - Using the card for personal purpose;
  - Using the card for cash withdrawal.
- 1.55 In advance of procuring goods and services budget holders should ensure they fully comply with the Manual of Procurement Policies and Procedures available at:- [http://procurementoffice.nuim.ie/local/pub/documents/Manual\\_Rev\\_Final.pdf](http://procurementoffice.nuim.ie/local/pub/documents/Manual_Rev_Final.pdf).

### **PAYMENT OF SUPPLIER INVOICES FOR GOODS OR SERVICES**

- 1.56 Payment will only be made against an original invoice that has been certified for payment by an Authorising Officer. Before signing an invoice the budget holder must ensure that:
- the invoice is addressed to the University;
  - the invoice is the original or a certified copy (supplier statements are not accepted for payment);
  - the invoice is matched to a previously approved purchase order;
  - the goods are recorded as having been received, examined and approved with regard to quality and quantity, or that the services rendered or work is satisfactory;
  - the invoice details (quantity, price, VAT) are correct;
  - the Business Unit and Object codes are appropriate. Object codes must correspond with the types of goods or service described on the invoice Miscellaneous or general consumable codes should only be used as a last resort;
  - there are sufficient funds in the relevant budget;
  - available discounts have been received.

## **Matching of Invoices**

- 1.57 Authorised signatories must ensure that the invoice details are correct and have been reconciled to the manual purchase orders and delivery docket for the supply of goods and services before approving the invoice for payment.
- 1.58 The University operates a clearly defined segregation of duties policy within the campus. In this regard the person authorising the invoice for payment must never be the same as the individual who raised the purchase order. It is the responsibility of the relevant Head of School, Department or Institute to nominate an Administrator or other responsible staff member within their area and delegate to such staff member the raising of purchase orders. The resulting invoice must be authorised by the relevant Head of School, Department or Institute.
- 1.59 It is vital that all invoices are matched and forwarded to the Payments Office on a timely basis to ensure that the Finance Ledger reflects the true amount owed to its suppliers at any one time. It is also vital that the University benefits from any discounts available. In addition, delays in processing payments may result in prompt payment interest.
- 1.60 If an invoice is received that appears not to be related to a valid requisition or purchase order, budget holders should be aware that such invoices may be the consequence of fraud or error. Such invoices must not be authorised for payment. Post facto requisitions or purchase orders must never be used to pay such invoices.

## **STATUTORY LEGAL REGULATIONS**

- 1.61 Invoices will be paid in accordance with the Statutory Legal Regulations governing Public Bodies, as prescribed by the Revenue Commissioners as follows.

### **Professional Services With holding tax**

- 1.62 Chapter 1, Part 18 of the Taxes Consolidation Act 1997 provides for 20% withholding tax to be deducted from payments made by the University in respect of professional and consultancy services provided to the University. Withholding tax applies on a world-wide basis and is not limited to Irish taxpayers. Where a supplier is not liable to tax in the state, the tax deducted may be reclaimed from the International Claims Section of the Revenue Commissioners. The Payments Office sends out a F45 form with each payment and a letter explaining how to obtain a tax credit/repayment.

### **Tax clearance certificates**

- 1.63 Tax clearance certificates are written confirmation from the Revenue that a supplier's tax affairs are in order at the date of issue. Suppliers will be required to produce a valid Tax Clearance Certificate or C2 for all contracts in excess of €10,000 in a 12 month period. Payment in excess of €10,000 in a 12 month period cannot be made to suppliers unless produce a valid Tax Clearance Certificate or C2.

- 1.64 It is the responsibility of the budget holder to ensure that new suppliers engaged have a valid tax clearance certificate. The Payments Office runs a weekly report to ascertain any supplier whose certificate has expired and a renewal letter is sent to the supplier requesting an updated certificate.

### **Late Payment in Commercial Transactions**

- 1.65 In accordance with EU legislation the University is obliged to pay interest on invoices which are overdue by more than 30 days. The rate of interest is the ECB rate plus (currently) a margin of 7% and is calculated from the date of receipt of invoice or delivery of goods which ever is later. In the case if a disputed invoice, the value date will be the date the dispute was resolved. All disputed invoices should be accompanied by a memo indicating the reason why late payment interest should not apply. Penalties may be passed on to departments.

### **Construction Tax (Relevant Contracts Tax)**

- 1.66 The University is obliged to operate Relevant Contracts Tax on payments to sub-contractors. Full details of the operation of the tax are available on the Payments office webpage.

### **Value Added Tax**

- 1.67 The National University of Ireland Maynooth is registered for VAT under registration number **IE.9587715A**. As a general rule the University cannot recover VAT incurred on expenditure and the VAT component of purchase invoices represents a cost to the University.

### **Inter community purchases.**

- 1.68 Budget holders should ensure that invoices received from suppliers for goods and services within the European Community, are on a VAT exclusive basis. The University VAT number should be provided to the supplier when placing the order. The University must then self-account for VAT at the appropriate rate and pay the tax to the Irish Revenue. This self-assessment process is carried out by the Payments Office.

### **Purchases outside the EU**

- 1.69 Purchases from outside the EU should be invoiced on a VAT exclusive basis but VAT will be payable at point of entry to the country. In certain cases, the VAT will be paid to the Irish Revenue by the freight forwarder (eg DHL, Fedex) and subsequently invoiced to the University.

### **Payment to suppliers**

- 1.70 Payments to Irish suppliers will normally be made through Internet Business Banking (IBB). Payments to Non Irish suppliers will normally be made through Fexco Corporate Payment Service. The Bursar must approve in advance any request to make payments by standing order or direct debit. All such payments must be supported by information to allow the identification of payments made from the University's bank account.

## PETTY CASH

- 1.71 The Payments Office is responsible for issuing petty cash floats to Schools, Departments and Institutes. The University is aiming to minimise the level of cash held in petty cash floats. Petty cash floats will be issued on an imprest basis. This is based on the Payments Office specifying a maximum float that might be held in a School, Department or Institute at any one time and replenishing the float to the prescribed maximum.
- 1.72 Petty cash must only be used for small cash payments (€50 maximum), to pay for *bona fide* University expenditure. It must not be used to purchase goods or services that can be obtained through the main University procurement system.
- 1.73 Petty cash must never be used for cashing cheques.
- 1.74 Heads of Schools, Departments and Institutes must ensure that procedures are in place, within their sections, to record all petty cash transactions. The records kept within Schools, Departments and Institutes must include:

### **Income**

- The date and amount of the initial imprest float issued by the Payments Office;
- The date of request to the Payments Office for reimbursements to the imprest float;
- The level of reimbursement issued by the Payments Office.

### **Expenditure**

- The date petty cash was issued, the name of the responsible Officer in the School, Department or Institute and the name of the member of staff to whom it was issued;
- Full and complete details of the reason for each petty cash claim made together with original receipts.