

PROOFS OF EXPENDITURE GUIDANCE 2019-20

What makes a proof of expenditure acceptable or unacceptable?

It's important to be clear about this, because unacceptable proofs of expenditure accompanying your grant monitoring form will be deducted from your total grant spend. This is likely to leave an under-spend on your account for the following year.

Please contact your Parent Carer Participation Advisor to discuss any potentially unacceptable proofs of expenditure at the earliest opportunity. The sooner issues are discussed; the easier it is for problems to be resolved. Legible copies of any of these documents must be included and referenced with the monitoring and reporting form.

Acceptable proofs of expenditure (POEs)	
INVOICES	<ul style="list-style-type: none"> • name, address, phone number of provider • date of invoice, date and details of work, service or product • total amount claimed • name/address of forum/grant holder who the invoice should be made out to
EXPENSE CLAIM FORMS	<ul style="list-style-type: none"> • give all the information outlined in this guidance (below) and on our template • signed as approved by a different forum officer https://contact.org.uk/advice-and-support/resource-library/support-for-parent-carer-forums-example-of-expenses-remuneration-claim-form/ • not signed by a spouse, partner or relative
REMUNERATION CLAIM FORMS OR INVOICES	<ul style="list-style-type: none"> • with full information as outlined in this guidance and our online template • signed as approved by a different forum officer • not signed by a spouse, partner or relative
RECEIPTS OR TRAVEL TICKETS	<ul style="list-style-type: none"> • correct financial year from 1 April 2018, up to, and including 31 March 2019 • legible (we are able to read)
INVOICES, RECEIPTS, CLAIM FORMS	<ul style="list-style-type: none"> • must show the amount (percentage) of expenditure claimed against the participation grant (as opposed to another funding stream). • where a proportion of expenditure on an item is from another funding stream, it is especially important that the parent carer participation element is demonstrated to have contributed to outputs and outcomes which strengthen participation.

PAYSLIPS OR PAYROLL EXTRACTS FOR SALARY COSTS	<ul style="list-style-type: none"> • must indicate the hours worked, and hourly rate on forum work • monitoring form must outline how the work done strengthens participation • with clear outputs and outcomes for their work
BANK STATEMENTS	<ul style="list-style-type: none"> • acceptable as a proof only in exceptional circumstances in agreement with your Parent Carer Participation Advisor • must be accompanied with copies of cashed cheques (which you can obtain from your bank)

Unacceptable proof of expenditure

INVOICES OR EXPENSE CLAIM FORMS	<ul style="list-style-type: none"> • with limited information • that have been signed off by the person claiming them • that are unclear, obscured or illegible
STATEMENTS DELIVERY NOTES QUOTATIONS	<ul style="list-style-type: none"> • for work not yet carried out
RECEIPTS OR INVOICES	<ul style="list-style-type: none"> • from wrong financial year i.e. before 1 April 2018 or after 31 March 2019 • except by prior agreement if a service spans two financial years
RECEIPTS	<ul style="list-style-type: none"> • with missing information • no date • illegible information
PETTY CASH VOUCHERS OR PETROL RECEIPTS	<ul style="list-style-type: none"> • i.e. without expense claim forms showing mileage
FINES	<ul style="list-style-type: none"> • parking fines, or any other fines, are never accepted
ALCOHOL	<ul style="list-style-type: none"> • any expenditure for alcohol (these will automatically be deducted)
PAYSLIPS OR PAYROLL EXTRACTS FOR SALARY COSTS	<ul style="list-style-type: none"> • for officers or practitioners from an organisation where there is no additional evidence that the work they did strengthened participation • or with no clear outputs and outcomes for work.
INVOICES OR INTERNAL RECHARGES	<ul style="list-style-type: none"> • from the grant holding organisation which are not backed up with any other evidence of spend • no other evidence of outputs and outcomes which strengthen participation
INVOICES OR RECEIPTS	<ul style="list-style-type: none"> • which have been fully claimed against another source from a different funder

PLEASE NOTE

Date of POE (proof of expenditure):

- The date of a proof of expenditure will normally be in the financial year 2018/19
- A proof can be dated after the end of the financial year (31 March 2019), as long as it relates to goods purchased, activities which occurred, or services that were delivered in the previous financial year (2018/19).

Illustrated by the example below:

You hold an event in early March 2019 but the venue does not invoice you until late April 2019. This can be paid for by the grant, as it is the date when the service or activity happened which matters, not the date of invoicing.

This is the principle of accrued payment. An accrued payment is when a payment is recognised in the accounts before the money has been paid out. It is however, advisable to seek any outstanding invoices as soon as possible so that you are able to include them within the 2018/19 grant monitoring.

Referencing:

- Each proof of expenditure (POE) document should be referenced in some way, whether that is simply by writing a number on the item, or some other system of referencing that relates to budget headings e.g. Events (proof E1, E2 etc.). These reference numbers/letters can be listed on your financial spreadsheet and/or the grant monitoring form. **You do not need to include these reference numbers in the online form if you are also submitting a spreadsheet which has all of this information on it.**

Contact Monitoring Spreadsheet:

- If you don't have an accounts package, or have an accounts package that is not able to separate out different grants, we advise you to use the monitoring spread sheet provided on the Parent Participation Grants pages of the Contact website to record and keep track of your grant expenditure.

Small Sundry Items:

- Although you must account for all expenditure, you do not have to include proofs of expenditure for small sundry items of less than £20 each, for example the purchase of milk or other small provisions for an office, or one-off unexpected parking costs. However, sundry items which are not documented by individual proofs of expenditure should not exceed £250 in total.

Lost a Proof?

- If you lose a proof of expenditure, please contact the provider to try to obtain a duplicate invoice. Failing this, a copy of the relevant bank statement showing that the money left the forum's/grant holder's account and a copy of the cashed cheque showing the payee's name will be acceptable.

Expenses:

- No expenses should be paid in advance or without appropriate proofs of expenditure i.e. receipts for train tickets, parking tickets.
- Petrol receipts are not acceptable; mileage should be claimed at the agreed rate, and in accordance with your expenses policy.
- Expenses submitted from receipt books, stubs, or handwritten on pieces of paper may be rejected and classed as under spend to be deducted from the following year's grant.

Expenses Claim Form:

All claims for expenses should be submitted on an expenses claim form which as a minimum should contain the following information:

- Date of the claim
- Name, address and phone numbers/emails of the claimant
- Date and details of the activity
- If travel expenses – where from and to – if a return journey etc.
- Amount of mileage for the journey
- Signature of the claimant to confirm that the expenses were on behalf of the forum
- Signature of the forum officer approving the claim
- Attach receipts for everything other than mileage - such as bus fares, taxi fares etc.

If the claimant has lost a receipt, you should refer to your Financial Control Policy to decide whether you will allow the expense and should indicate on the form where this is the case. We will not allow payments with lost receipts which total more than £10 unless there are exceptional circumstances, or additional proof of expenditure.

We have provided a template expenses claim form on the parent participation grant pages at <http://www.contact.org.uk/runaforum>. Guidance on the definition of parent carer expenses, and how to manage them, can also be found in the Parent Carer Forum handbook at the same location.

GDPR & personal security

- Any POEs, especially parent carer expense claim forms should not display the full bank details of the parent claiming. If your claim form does show this information, please ensure that only the last 4 digits are visible.
- Any proofs sent via email should be password protected as email isn't always a secure mode of communication.

Remuneration Claim Form:

All claims for remuneration, i.e. for parent carers sitting on a strategic decision-making board should be submitted on a remuneration claim form which as a minimum should contain the following information:

- Date of the claim
- Name, address and phone numbers/emails of the claimant
- Date and details of the activity being claimed for – i.e. what meeting/for how long
- Amount being claimed
- Signature of the claimant to confirm that they were representing the forum
- Signature of the forum officer approving the claim

Categories:

Please see below descriptions of categories used in financial budgeting. These are listed in the first page of the **Contact Monitoring Spreadsheet** entitled **“Introduction”**:

Category	Description (<i>these are examples and not exhaustive</i>)
Events	Venue costs and refreshments for events open to those outside of the forum, consulting with parents about specific issues and encouraging participation and membership of the forum
Meetings	A meeting would for example cover the meeting of the forum
Training	Costs associated with training forum members and professionals in parent participation.
Staffing costs	Staffing costs should not exceed 50% of the budget for the year. Please specify the type of staffing cost for example 'parent participation worker' or 'admin' in the 'Other Details' column
Hard to reach	Costs specifically associated with reaching out to traditionally 'hard to reach' areas of the community, whether this be to single parents or members of minority ethnic groups etc.
Infrastructure	For example rent and premises bills, general stationery (but not for example a newsletter which would go under Development of Information & Resources), stamps, printer cartridges and computing equipment
Develop of information & resources	Development of newsletters, leaflets and other such sources of information which promote the work to inform all parents within the area about activities and outcomes
Web development	Development of websites, web based information and online training etc.
Parent carer expenses	Reimbursing parents expenses for their involvement in parent participation activities, including travel and childcare costs
Parent carer remuneration	Paying or otherwise remunerating parent carers who are actively involved in strategic decision making and planning, under an agreed policy/agreement

