

Oldham Citizens Advice Bureau
Finance Department Procedures

Exceptional Cases

The finance department needs to know when cases over x3 standard hours worked are referred to the Civil Exceptional Cases Unit for costing using the EC-CLAIM 1 form.

These payments are calculated and claimed back directly from the LSC and not through the case-track reports.

- A completed EC-CLAIM 1 needs to be handed in to finance for checking and to ensure that any disbursement(s) paid out by CAB are being claimed back before sending the form to LSC
- This will enable finance to keep a central record to monitor any income due from the LSC
- The EC-CLAIM 1 form will then be given to the Director of Operations to submit to the Legal Service Commission
- Please forward a copy of the LSC letter authorised in full to finance when received

See below on how to complete the monetary section of the EC-CLAIM 1 form

Exceptional Case Claim Form for EC-CLAIM 1 Version 4 November 2009		
Ref:	Title	Details
A	Profit Costs net	Travel and waiting have to be deducted from Time Analysis total to get Net Profit Costs (VAT not included)
B	Travel net	Travel has to be deducted from Time Analysis Total
C	Waiting net	Waiting has to be deducted from Time Analysis Total
D	Total net	Total = Profit Cost + Travel + Waiting should be the same as Time Analysis Total
E	Disbursements net	Disbursements (VAT not included)
F	Date level of worked closed	Please note: 17.5% VAT rate applies on cases closed after 1 st January 2010 and 15% VAT pre January 2010. (do not apply to disbursements see Ref K under Details for further information)
G	Profit Costs inc VAT	VAT has to be applied - (see Ref F - Details)
H	Travel inc VAT	VAT has to be applied - (see Ref F - Details)
I	Waiting inc VAT	VAT has to be applied - (see Ref F - Details)
J	Total inc VAT	Total inc VAT = Profit Costs inc VAT + Travel inc VAT + Waiting inc VAT
K	Disbursements inc VAT	Please note: Disbursements need to be checked to see if VAT charged on invoices and at what rate 15% or 17.5% not all disbursements have VAT on e.g. most Medical Reports
ACCOUNT NUMBER: OL5 O5U		
Note: Month claimed on SMS – date when exceptional case has been uploaded onto LSC’s online system after date level of work closed on case-track		

Claims for work on cases started on or after 1 October 2007

These claims will be credited with the fixed fee appropriate to the category of law.

However **exceptional cases (those where the cost of the time spent on the case calculated at solicitor’s hourly rates is at least three times the fixed fee)** will be **credited** with the **time spent at hourly rates** – rather than the fixed fee or the NfP’s individual hourly rate. The solicitor rates are currently set out in the schedule to the General Civil Contract (Solicitors) and will be included in the specification of the new contract. **Exceptional claims will be liable to cost assessment.**

Signed

Dated

Oldham Citizens Advice Bureau
Finance Department Procedures

Franking Machine

Franking Machine Postage

All mail must be franked with the correct date and posted on the same day, if this does not happen it may result in CAB possibly being fined/ or removal of franking machine. This means S.A.E. envelopes to clients cannot be franked; please ensure that only postage stamps are used for S.A.E. envelopes in future.

There is now a limit on the amount of times we can download postage – we are allowed 12 downloads per annum; if we go over this amount we will be charged extra; to ensure that FP Teleset are invoicing correctly and that we do not exceed our limit please write the date and amount of each download on the form provided in the main office and sign.

To ensure a constant supply finance keep one ribbon/one box post labels aside when last ribbon/labels are requested from finance then replacements are ordered.

Postage Download

INSTRUCTIONS ON HOW TO CHECK POSTAGE AVAILABLE AND DOWNLOAD WHEN REQUIRED

- To check how much postage is left in the franking machine press **1+R**
- The amount to be downloaded at any one time is **£600** at Ascroft Court.
- When postage drops to £100 - **limit** will **start flashing** - this is letting you know that you are down to your last £100 and will need to top up £600, there should be enough in the franking machine to enable you to do this, please inform Georgina if you encounter any problems.
- **Top up instructions** – firstly make sure you take the scale sign off the franking machine (indicated by the picture of scales). Switch off the scales (the switch is at the back of the scales) then switch off your franking machine with the key that inserts in the back **THIS IS THE ONLY KEY WE HAVE – DO NOT LOSE.**
- **ONLY APPLICABLE IF UNCONNECTED** – next insert cable connection, which runs from the franking machine into the fax machine extension socket (**this is usually left connected**) but sometimes may be removed if there have been problems with the fax machine. If you are unsure please consult either Simon Lake/Georgina Watt.
- Switch on the franking machine using the same key you used to switch off. Punch in the **Security Code 39557718** – confirm with key – it will then show the last amount downloaded **which should be £600** – to download the same again just press the R key.
- The loading process now continues running automatically, when it shows 6 that means the postage has been downloaded. If a 9 appears with an error code when you are trying to download then please consult either Georgina Watt or in her absence Simon Lake.
- **Please make sure that you switch the scales back on and put the scale sign back on the franking machine** after you have downloaded the postage, otherwise the scales will not tell the franking machine the correct postage.
- If you have any problems with these instructions please contact Georgina Watt.

Signed

Dated

Oldham Citizens Advice Bureau
Finance Department Procedures

Gifts/donations

Donations/gifts policy

Background

It has long been recognised that clients have expressed their gratitude to caseworkers with gifts/donations; this has ranged from flowers and chocolates to book tokens.

In the past caseworkers, though not all; have kept the gift and no records have ever been maintained.

As a successful outcome for a client is not solely dependant on a caseworker but on the organisation as a whole this practice is deemed unfair.

CAB also require for auditing purposes that any gifts/donations be registered and will use this register in a positive way to promote the achievements of CAB services i.e. Annual Report.

1. Gifts/donations register

- Staff must seek agreement from their line manager to accept a gift/donation of significant value
- Staff must within 5 days of receiving a gift/donation notify their line manager of the existence, value and nature of the gift/donation
- Line managers must consult with senior management if they are unsure as to accepting a specific gift/donation
- A register of all gifts and donations must be kept by each department/project/service and maintained by the line managers (See attached for gift/donations register)
- All gifts/donations where possible (dependant upon suitability due to expiry dates) must be used for the benefit of staff/volunteers at bureau social events and includes items such as food and drink (wine etc.)
- All other gifts/donations must be used as far as possible to benefit the district, i.e. book tokens to purchase information books
- If it is necessary to refuse a gift/donation this can be done without giving offence by referring to this policy which covers all, and which is designed to protect the donor as well as the recipient.

2. A record of the amount donated to the finance department will be given this is to be kept with the gift/donation register.

3. Finance will send a standard thank you letter to the client (name & address needed) for donations £10.00 or over. (See attached for standard letter).

4. A copy of the register must be handed in to the finance department and Director of Operations at the end of each financial year.

Signed

Dated

Oldham Citizens Advice Bureau
Finance Department Procedures

Disbursement (LSC only)

Disbursement Guidance

2.13 Disbursements should be incurred where it is in the best interests of the client to do so and it is reasonable for you to incur the disbursement for the purpose of giving Controlled work to the client and the amount of the disbursement is reasonable.

3. If you are considering incurring a disbursement which appears in neither list **see guidance** then you must consider whether the disbursement is recoverable or not by reference to its purpose (that is, is it for the purpose of providing Controlled Work).

7. In deciding whether the amount sought is reasonable regard must be had to all the circumstances including the purpose of the disbursement in the context of the particular case (that is, having regard to the justification/need for it as against the value/importance of the case), the particular service involved, the extent to which there is choice of alternative service providers and whether all elements of the service are justified in the particular case/at the particular time.

1. Disbursements

- The original invoice (if applicable) and 3 copy invoices with 2 disbursement sheets are need by finance.
- The original invoice and a disbursement sheet are kept in the Sales Invoice file
- A copy invoice is kept in the disbursement file in the finance department to identify what has been paid out on disbursements on a monthly basis
- The other disbursement sheet and copy invoice are given to the person who enters all the details onto Case-track.
- The last invoice is normally sent out with the cheque (if applicable)

Any disbursements unable to be entered onto case-track needs to be reported to the finance department and the Operation's Manager who in turn will inform LSC (if applicable) so it can be adjusted on their system.

Case-track Ref / Client's name / Caseworker / Invoice details / Amounts plus Vat (if applicable) will be required.

2. Full Certificate Disbursements - LSC Housing

- Full certificate disbursement sheet (see attached) to be copied onto color paper to identify from normal disbursement sheets
- An original invoice (if applicable) and 1 copy invoice with 2 disbursement sheets are needed by finance.
- The original invoice and a Full Certificate disbursement sheet is kept in the Purchase Invoice file
- The other full certificate disbursement sheet and copy invoice are filed in the Full Certificate Licensed Work file to identify what has been paid out and in which month
- These are **not** entered onto case-track; caseworkers keep a copy in their case file which is sent off for assessment when the case is closed with a Claim 1 form.

Signed

Dated

Oldham Citizens Advice Bureau
Finance Department Procedures

Petty Cash

Petty Cash

£800.00 Petty Cash Limit (approximately once a month).

Write manual cheque for CASH for £800.00 then enter details onto Sage as transfer of cash (see below) and file in Manual Payments & DD file.

Transfer of Petty Cash

Sage>Bank>Transfer>Account from: 1200>**Account to:** 1230>**Ref:** TRANS>**Department** 0>**Date:** Relevant date>**Details:** Enter Relevant Chq no.>**Amount:** Relevant amount

Advanced Payment of Petty Cash

If a request is made for cash in advance to purchase goods not yet bought make sure a petty cash voucher is signed for the amount given and inform that a receipt is needed for the goods purchased. When receipt and correct change is returned cross out advanced payment and insert correct amount

Entering Petty Cash

- Enter all petty cash payments and receipts on a weekly basis using voucher numbers for each month. **Example:** The month of June will start with 06/01P and then the second entry 06/02P etc. If entering a credit replace the P for payment with C for Credit and continue sequence.
- Make sure petty cash vouchers are signed when giving money out and receipts provided. **Note:** no receipts normally necessary for mileage claims
- Staff expenses including travel are only paid up to a **maximum** of £20.00 from petty cash anything higher must be paid by cheque unless authorised by Sharon
- Exception to the rule is the cleaner who hands in a weekly invoice and is paid from Petty Cash

Sage>Bank>Petty Cash>Payment (enter details then save)

Sage>Bank>Petty Cash>Receipt (enter details then save)

Petty Cash Reconciliation

- Check fortnightly that cash from box balances with ledger sheet on Sage.
- At the end of each month complete a Petty Cash Reconciliation form for the Finance Manager showing floats and money spent along with balance in box this should be the same

Printing Nominal Activity Report for reconciliation

Sage>Modules>Nominal Ledger>Reports>Nominal Activity Report>Nominal Activity>Criteria Values>Nominal Code 1230 **and** 1230>**Transaction Date** 1st of relevant month **and** end of relevant month>**Select** Ok and print report and attach to completed Petty Cash Reconciliation form - Account balances should be the same

Oldham Petty Cash

- Monthly float of £40.00 kept in general office
- Petty Cash Vouchers are written for cash items and receipts attached and recorded onto a Petty Cash Request Form; this is handed into the Finance Department at the end of the month
- The Petty Cash Request Form is signed by the Service Manager upon receipt of the money from the Finance Department and a copy kept for their records
- The above is then entered onto the nominal ledger in Sage and filed in the Petty Cash file.

Signed

Dated

Oldham Citizens Advice Bureau
Finance Department Procedures

Petty Cash

Hospital Petty Cash

- Monthly float of £10.00 kept at the Hospital Bureau
- Petty Cash Vouchers are written for cash items and receipts attached and recorded onto a Petty Cash Request Form; this is handed into the Finance Department at the end of the month
- The Petty Cash Request Form is signed by the Service Manager upon receipt of the money from the Finance Department and a copy kept for their records
- The above is then entered onto the nominal ledger in Sage and filed in the Petty Cash file.

General & Hospital Volunteer Travel Expenses paid from Petty Cash

- Volunteers keep their own record of any mileage and/or parking tickets, bus tickets etc. then hand in to the Service Manager to authorise at the end of each month
- These are then calculated and recorded in a log book of which a summary sheet is produced and handed into the Finance Department along with parking tickets, bus tickets etc.
- The summary sheet is signed by the Service Manager and a copy kept for their record upon receipt of the money from the Finance Department (Volunteers sign summary sheet upon receipt of their expenses)
- The above is then entered onto the nominal ledger in Sage and filed in the Petty Cash file.

Note: Please ensure at the end of each month that all volunteer expenses have been received.

Signed

Dated

Oldham Citizens Advice Bureau
Finance Department Procedures

Stationery

Stationery

The stationery is ordered at the start of every month to help reduce the amount of time spent on it

Please see below:

- Please ensure requests are placed before the stationery order is sent otherwise the item will not be ordered and in most cases will be another month before items are received.
- Stationery requests will be checked before the items are ordered; if the item is already in stock then it will be taken from the stationery cupboard and omitted from the order so that we are not ordering more than we need to.
- To help identify what needs ordering and to minimise time the stationery cupboards must be kept tidy at all times by everyone.

1. General stationery (USED BY ALL) - to be ordered by the person placing the stationery request and will be items such as Envelopes, A4 Paper, Hand Towels, Toilet Paper etc.

2. Specific requests for items from individuals - if it is a specific item such as Gusset Envelopes, Colored Paper etc., then these need to be requested by the individual as only they know what is needed and how long it will last until the next stationery order is placed; thus preventing a build up of stationery that is no longer required.

3. Ascroft Court only - Ink Cartridges/Toners - if the person placing the stationery order notifies the IT Manager 3/4 days before (Ok via email) he will let you know what needs ordering each month.

Signed

Dated

Oldham Metropolitan Citizens Advice Bureaux

CLAIM FORM FOR REIMBURSEMENT OF TRAVEL AND SUSTENANCE ALLOWANCE

Name: **Dept:**

Address:

(Please refer to the notes overleaf before completing this claim)

	Amount
	£ p
TRAVEL (Please give details of journeys overleaf)	
<u>Miles 1) First 4000 business miles - 40 pence per mile</u> (Up to 40 miles per journey)	
(For journeys in excess of 40 miles, 2nd class public transport fares will be paid)	
<u>2) After 4000 miles - 24 pence per mile</u>	
Public Transport costs	
Parking	
Taxis (Give reason for use)	

SUSTENANCE

Payment of sustenance allowance is based on the principle that expenditure on the meals for which the allowance is claimed has been incurred, the officer being required by the Management Committee to so certify. The allowance shall not be paid where a suitable meal has been provided. Allowances will be paid as follows:

(Figures shown are maximum payable, except where meals are taken on public transport - please see over)

Breakfast.....	£3.60 (only applicable in certain circumstances – see overleaf)
Lunch.....	£4.96 (only applicable in certain circumstances – see overleaf)
Evening meal.....	£8.00 (only applicable in certain circumstances – see overleaf)

Total claimed £ _____

Signature:

Date.....

Approved by:

(9/10)

NOTES

TRAVEL EXPENSES NEED TO BE HANDED IN TO FINANCE AT THE END OF EACH MONTH

Sustenance Allowance

- a) Allowances for breakfast will only apply in those instances when a journey commences before 6.00 a.m. in the morning.
- b) Allowances for lunch will only apply when an overnight stay is required and unable to provide your own lunch or access a sandwich shop or other alternative food outlet.
- c) The evening meal allowance will only apply to staff working in their normal place of employment but outside their normal working hours, only when work continues after 8.30 p.m. The evening meal allowance will also apply when an overnight stay is necessary.
- d) Where appropriate an employee should claim the lowest cost of travel either by train, bus or mileage plus parking on training courses outside the Oldham area.

Motor Car Allowance

Staff requiring the use of motor vehicles for the efficient performance of their duties will be eligible to receive allowance for the use of their cars on business only after being so authorised by the Management Committee. Journeys should be authorised by the Line Manager concerned or by some other responsible member of staff nominated by her/him. Claims for travelling allowance must likewise be submitted to and approved by the Line Manager or other responsible member of staff nominated by her/him. An official record of the journey, showing full particulars of and reason for each, must be kept.

If another member of staff is making the same journey on the same business and as far as possible journeys over the same route, staff should arrange so as to synchronise. Staff shall have included and maintained in their policy of insurance, a clause indemnifying the Management Committee against any third party claims (including those concerning passengers) arising out of the use of the vehicle on official business.

DETAILS OF MEETING/TRAVEL

* Where appropriate an employee should claim the lowest cost of travel either by train, bus or mileage plus parking on training courses outside the Oldham area.

Date	Purpose of Meeting	TRAVEL			Sustenance
		Public Transport	Mileage	Parking	

Oldham Citizens Advice Bureau
Finance Department Procedures

Volunteer Travel

Volunteer Travel Procedures

General and Hospital Volunteer Travel Expenses

- Volunteers keep a record of any mileage and/or parking tickets, bus tickets etc. and hand in to the Service Manager to authorise at the end of each month
- These are then calculated and recorded by the Service Manager in a log book of which a summary sheet is produced and handed into the finance department along with parking tickets, bus tickets etc.
- Finance will prepare the travel expenses for volunteers and give to the Service Manager who will check that the summary sheet and envelopes tally then sign and retain a copy.
- Service Managers will be responsible for ensuring that volunteers claim and sign for their expenses (all cash until collected to be kept in a secure place).
- A copy of the signature sheet to be returned to finance within two weeks
- Service Managers please inform finance of instances of unclaimed expenditure; separate arrangements will be made to pay all expenses unclaimed within the two week limit.

Note: Please ensure that all volunteer expenses have been received at the end of each month.

Volunteer Travel

Public Transport

The Bureau will reimburse all public transport costs incurred getting:

- a) To and from home for advice session
- b) To any training event venue
- c) To any agreed meeting

Car

The Bureau will reimburse petrol expenses at 40 pence per mile:

- a) To and from home for advice session
- b) To any training event venue
- c) To any agreed meeting

The Bureau regrets that it does not have the resources to pay **both** petrol and parking for all volunteers.

a) The Bureau will cover both petrol and parking costs for advisers who need to use their cars because of:

- Work commitments immediately following a Bureau shift
- Caring responsibilities
- Disability

b) In addition we will cover petrol and parking where advisers work a 10-4 session.

c) In all other cases where volunteers elect to use their cars the Bureau will pay parking or petrol, whichever is the greater?

d) Advisers using their cars are required to use the most reasonably priced parking facilities.

Special needs

Volunteers with special travel needs arising e.g. from disability, can claim actual costs of the most appropriate form of transport.

Signed

Dated