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| Expenses Policy |
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This policy reflects legislation and official guidance at the time it was last reviewed. Any changes in legislation will take precedence over anything printed in this policy. Where other policies are referred to they can be viewed in the Policy Library.

Expenses Policy

1. Introduction

Links with other school policies and practices

This policy links with the following other RSN policies and practices:

- Staff Handbook

1. Introduction

1.1 This document sets out the RSN's policy on Expenses when making expense claims and incurring expenses on an RSN credit card. The RSN will reimburse reasonable expenses wholly, necessarily and exclusively incurred in connection with work carried out on behalf of the RSN.

1.2 This policy does not form part of any employee's contract of employment

1.3 This policy must be read in conjunction with the Expenses Policy – Procedure and the Procurement Policy Schedule.

2. Scope

2.1 The Policy applies to all employees (i.e. people paid via the RSN payroll), volunteers, freelance tutors and future tutors and Council Members.

2.2 HM Revenue & Customs expenses and benefits rules recognise that reimbursement of standard business expenses (such as travel) are not taxable.

2.3 The Policy also applies to Tutors on the RSN Payroll who have an agreement in place which means that they are eligible to claim expenses for travel to and from their base location (i.e. their normal place of work)

2.4 Freelance tutors who have an agreement in place which means that they are eligible to claim expenses for travel to and from their base location (i.e. their normal place of work) are paid for these expenses through their invoice.

2.5 If in any doubt about an expense or the level expenditure, please contact the individual line manager or Finance Director to check first before the expense is incurred.

2.6 Expenses incurred by the Chief Executive are authorised by the Chairman. Expenses incurred by Council Members are authorised by the Finance Director.

2.7 All expenses must be claimed by the most senior person benefitting from the expense (i.e. expenses must not be claimed by an individual where their line manager is included in the travel/subsistence cost).