



Expenses Policy - Procedure

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	Hannah Warwick
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	Authorisation for credit card statements changed from Chief Executive to Line Manager
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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 the policy. Where other policies are referred to they can be viewed in The Policy Library.

Expenses Policy - Procedure

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 procedure must be read in conjunction with the Expenses Policy and Expenses Schedule.

2. Scope

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

3. Roles and Responsibilities

3.1 All individuals that are eligible for claiming expenses are responsible for familiarising themselves with this policy and understanding the limits of their authority, as the RSN may not reimburse any expenses considered unreasonable or outside this guidance.

3.2 All expenses should be itemised, with supporting receipts attached on an RSN expense claim form. The form should be authorised by the individual's line manager and forwarded to the Finance department within 30 days of the expenses being incurred. It will be paid directly to the recipient's bank account (i.e. not through payroll) within two weeks of being received by Finance.

3.3 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) must claim these expenses through their timesheet. These expenses are paid through the payroll and are taxable. More information on this can be found in the 'Tutor hours and expenses' schedule issued annually by the Finance Director.

3.5 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

3.6 Supporting receipts for expenditure incurred on an RSN credit card should be forwarded to the Finance Department within two weeks of receiving the monthly statement. All credit card expenditure is authorised by the cardholder's line manager.

3.7 Credit cards are held by employees who have a specific business need which cannot be accommodated by the RSN's normal purchasing processes (i.e. normal ordering processes are not suitable, not available or improved value for money is evident). All requests for credit cards are approved by the Chief Executive and the

credit limit is approved by the Finance Director. The credit card must not be used for purchases of a personal nature or for non-RSN related transactions. Card holders should take reasonable steps to avoid fraud including not sharing the PIN number, or sending card details by email or written communication.