EXPENSES POLICY

Reimbursing fairly. Spending responsibly.
Protecting public funds.



RIVERSIDE BRIDGE SCHOOL

INSPIRE, EMPOWER, ACHIEVE

This policy forms part of the Riverside Bridge School Policy Framework
and should be read alongside any related policies, procedures and guidance.

RIVERSIDE BRIDGE SCHOOL
INSPIRE, EMPOWER, ACHIEVE

OUR COMMITMENT

At Riverside Bridge School, every policy reflects our commitment to creating a safe, inclusive and ambitious school community in which every pupil is valued, every voice matters and every family is respected and supported.

Our policies translate our values into consistent practice. They support high expectations, clear responsibilities, effective partnership and informed decision-making, ensuring that the needs, rights, wellbeing and future outcomes of our pupils remain at the heart of our work.

We work collaboratively, act with integrity and continually reflect upon and improve our practice to achieve the best possible outcomes for every pupil.

POLICY PRINCIPLES

Our Policy Principles underpin how we work together and guide the decisions and actions we take to support every pupil and their families.



POLICY PURPOSE & FRAMEWORK

Riverside Bridge School policies set out the expectations, responsibilities and approaches that support safe, consistent and high-quality practice across the school. They translate our values, statutory responsibilities and professional expectations into clear guidance for everyday decision-making and practice.

Each policy forms part of the Riverside Bridge School Policy Framework and should be read alongside any related policies, procedures, statutory guidance and school frameworks referenced within the document.

Policies apply to the members of the school community identified within each document, including staff, governors, parents and carers, volunteers, contractors and other professionals where relevant. Everyone is expected to understand and apply the requirements appropriate to their role and to seek further guidance where clarification is required.

CURRICULUM DRIVERS



Our Drivers provide a shared golden thread across curriculum, school life, policy and leadership, helping ensure that our decisions and practice remain focused on the experiences and futures we want for every pupil.

STATEMENT OF INTENT

This policy sets out Riverside Bridge School's approach to the reimbursement and management of legitimate expenses incurred by employees and other authorised individuals while undertaking approved business on behalf of the school.

Riverside Bridge School is committed to ensuring that individuals are not personally disadvantaged where they necessarily incur reasonable costs in carrying out authorised school duties. At the same time, the school has a responsibility to ensure that public funds are used appropriately, expenditure represents value for money and all payments can withstand appropriate financial and public scrutiny.

The school recognises that employees may incur reasonable costs when travelling, attending meetings, participating in training or professional activity, staying away from home where this is necessary, or carrying out other authorised duties on behalf of Riverside Bridge School. Appropriate expenses will be reimbursed fairly and promptly where they comply with this policy and current Partnership Learning financial arrangements.

Expenses are not an alternative method of purchasing goods and services. Wherever practicable, expenditure should be incurred directly through approved school or Trust procurement arrangements. Personal expenditure followed by reimbursement should be used only where this is appropriate and necessary.

All expense claims must be genuine, reasonable and supported by appropriate evidence. Individuals must not make a personal financial gain from expenses and must not use expense claims, purchase cards or other reimbursement arrangements to circumvent procurement requirements, delegated authority or other financial controls.

Travel and subsistence arrangements will be managed in accordance with applicable HM Revenue & Customs requirements. The school will distinguish between ordinary commuting, which is normally a personal expense, and qualifying business travel undertaken in connection with authorised duties.

The school will operate this policy consistently with Partnership Learning's Financial Regulations, Scheme of Financial Delegation, procurement arrangements and current expenses requirements. Where the Trust establishes reimbursement rates, financial limits, forms or approval processes, the current Trust arrangements will apply.

Our responsibilities to our staff, school community and public funds

Riverside Bridge School will administer expenses fairly, consistently and transparently. We will ensure that legitimate business costs can be reimbursed while maintaining appropriate financial controls and responsible stewardship of public resources.

We will:

- reimburse legitimate and properly authorised business expenses;
- ensure expenditure is necessary, reasonable and proportionate;
- promote value for money and economical use of public funds;
- ensure claims are appropriately authorised and evidenced;
- apply relevant HMRC tax requirements;
- use approved procurement arrangements wherever practicable;
- prevent individuals from approving their own expenditure;
- maintain accurate financial records;
- monitor expense claims and purchase-card expenditure for compliance;
- investigate suspected misuse or financial irregularity appropriately.

Employees and other claimants are responsible for ensuring that expenditure is necessary, properly authorised and accurately claimed. They must provide appropriate evidence and comply with the requirements applying to the expenditure at the time it is incurred.

Through these arrangements, Riverside Bridge School aims to ensure that individuals are reimbursed fairly for legitimate business expenditure while maintaining transparency, accountability, value for money and public confidence in the management of school and Trust funds.

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APPROVED BY:
Governing Board

APPROVED ON:
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REVIEWED DUE ON:
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Section 01

PURPOSE AND SCOPE

Defining entitlement. Supporting legitimate business. Protecting public funds.

The purpose of this policy is to establish a clear and consistent framework for the reimbursement of legitimate expenditure necessarily incurred while undertaking authorised duties on behalf of Riverside Bridge School. The policy seeks to ensure that individuals are appropriately reimbursed without creating unnecessary administrative barriers, while maintaining effective financial control over the use of public funds. It aims to:

- ensure legitimate authorised business expenditure is reimbursed appropriately;
- establish consistent expectations for travel, subsistence and other expenses;
- ensure expenditure represents value for money;
- support compliance with HMRC requirements;
- maintain appropriate approval and segregation of duties;
- support accurate financial and audit records;
- ensure procurement arrangements are used appropriately;
- prevent misuse of school or Trust funds.

Scope

This policy applies principally to employees of Riverside Bridge School who incur authorised expenditure in the course of their duties.

It also applies, where relevant, to other individuals whose legitimate expenses Riverside Bridge School has agreed to meet, including governors and other authorised persons undertaking activity on behalf of the school.

Where a person is employed directly by Partnership Learning or holds a Trust-level governance role, current Partnership Learning expenses arrangements will apply.

Agency workers, contractors and consultants will normally be responsible for their own expenses unless reimbursement is expressly provided for within the relevant contractual or commissioning arrangements.

What may be claimed

Subject to the requirements of this policy, legitimate expenditure may include:

- authorised business travel;
- mileage for qualifying business journeys;
- public transport;
- necessary taxi travel;

- parking, tolls and congestion charges associated with authorised business travel;
- necessary subsistence;
- approved overnight accommodation;
- approved professional expenditure;
- other necessary business expenditure specifically authorised in accordance with Trust arrangements.

The fact that an expense was incurred while undertaking school work does not automatically make it reimbursable. The expenditure must be reasonable, necessary and consistent with this policy and applicable financial arrangements.

Prior authorisation

Expenditure requiring prior approval must be authorised before it is incurred.

Employees should not commit themselves personally to significant expenditure and assume that reimbursement will subsequently be approved.

Routine authorised mileage or other expenditure may be managed through standing arrangements where these have been established by the school or Trust.

Alcohol

Alcohol must not be purchased using Riverside Bridge School or Partnership Learning funds and will not be reimbursed through an expense claim, except where a specific lawful Trust arrangement applies, such as alcohol required for religious services.

Section 02

LEGISLATIVE, TAX AND GOVERNANCE FRAMEWORK

Meeting requirements. Applying tax rules. Maintaining financial control.

Riverside Bridge School will manage expenses in accordance with applicable legislation, HMRC requirements, academy financial governance and Partnership Learning's financial controls.

The principal framework includes:

- the current Academy Trust Handbook;
- Partnership Learning Financial Regulations;
- Partnership Learning Scheme of Financial Delegation;
- Partnership Learning procurement requirements;
- current Partnership Learning expenses arrangements;
- relevant HMRC rules and guidance;
- Income Tax (Earnings and Pensions) Act 2003, where applicable;
- Equality Act 2010;
- Freedom of Information Act 2000;
- UK GDPR and Data Protection Act 2018;
- relevant fraud, disciplinary and whistleblowing arrangements.

Academy financial governance

Riverside Bridge School is responsible for ensuring that expenditure represents proper use of public funds.

Expense arrangements must therefore demonstrate:

- regularity;
- propriety;
- value for money;
- appropriate authorisation;
- effective segregation of duties;
- sufficient supporting evidence;
- accurate financial records.

Expense reimbursement must not be used to avoid requirements which would otherwise apply to expenditure made directly by the school.

HMRC requirements

The tax treatment of expenses depends upon the nature and circumstances of the expenditure.

Riverside Bridge School will administer expenses in accordance with current HMRC requirements and will not attempt to reproduce the entirety of tax legislation within this policy.

Where an expense or benefit is taxable, the school and Trust will apply the appropriate reporting, payroll or other tax treatment.

The fact that expenditure is reimbursed by the school does not necessarily determine its tax treatment.

Business travel and ordinary commuting

Travel undertaken necessarily in the performance of authorised duties may qualify as business travel.

Ordinary commuting between an employee's home and their permanent workplace is normally a personal expense and will not be reimbursed as business mileage.

Travel to a temporary workplace or travel between workplaces may qualify as business travel subject to current HMRC rules.

Where a journey begins or ends at home, the amount that may be claimed will be determined according to the nature of the journey and applicable Trust and HMRC requirements rather than through an automatic assumption that all home-based mileage is business travel.

Where there is uncertainty about whether a journey qualifies, advice should be obtained before the claim is submitted.

Current rates and financial limits

Partnership Learning may establish operational rates and financial limits for:

- mileage;
- meals and subsistence;
- accommodation;
- travel;
- other expenses;
- exceptional approvals.

Current applicable rates and limits will be maintained through Trust financial procedures, claim guidance or other approved arrangements.

This policy does not reproduce changing monetary limits except where there is a clear governance reason to do so.

Changes to operational rates do not require formal revision of this policy.

Section 03

PRINCIPLES OF REIMBURSEMENT

Spending necessarily. Claiming accurately. Demonstrating value.

Riverside Bridge School expects all individuals incurring expenditure on its behalf to exercise the same care and judgement that would reasonably be expected when managing public money.
Expense reimbursement exists to meet legitimate costs incurred because an individual is carrying out authorised duties. It is not intended to provide an additional financial benefit or compensate for ordinary personal expenditure.

Necessity

Only expenditure actually and necessarily incurred in connection with authorised school or Trust duties may be reimbursed. Employees should consider whether expenditure is necessary before incurring it and whether the same objective could reasonably be achieved without additional cost.

Value for money

The lowest price will not always represent the best or most appropriate option. When determining value for money, relevant considerations may include:

- overall cost;
- practicality;
- journey time;
- accessibility;
- safety;
- reasonable working arrangements;
- the needs of the individual;
- the purpose of the activity;
- the efficient operation of the school.

Employees are nevertheless expected to avoid unnecessary or excessive expenditure.

Authorisation

Expenditure must be authorised at the appropriate level. Where prior approval is required, it must be obtained before the expenditure is incurred. No individual may approve their own expense claim or purchase-card expenditure.

Evidence

Claims must be supported by appropriate evidence. This will normally include an itemised receipt, invoice, ticket, booking confirmation or other record demonstrating the nature and amount of the expenditure. Mileage claims must contain sufficient journey information to demonstrate the business purpose and mileage claimed. Where a receipt has genuinely been lost or cannot reasonably be obtained, reimbursement will not be automatic. The claimant must provide an explanation and any alternative evidence available, and the claim will be considered in accordance with current Trust arrangements.

No personal gain

Individuals must not seek or obtain personal financial gain from an expense claim. Only the actual allowable cost may be claimed, subject to applicable reimbursement limits. An individual must not claim the same expense from more than one organisation or funding source.

Public scrutiny

Expense claims form part of the school's financial records and may be subject to:

- management review;
- governance scrutiny;
- internal scrutiny;
- external audit;
- Trust monitoring;
- regulatory examination;
- disclosure requirements under applicable information law.

Individuals should therefore ensure that every claim is reasonable, accurate, appropriately evidenced and capable of withstanding external scrutiny.

Section 04

TRAVEL EXPENSES

Travelling appropriately. Managing cost. Reimbursing fairly.

Travel undertaken on behalf of Riverside Bridge School must be necessary, appropriately authorised and represent a reasonable and proportionate use of public funds. Where practical, employees should consider whether the purpose can be achieved without travel, including through telephone or video conferencing. Where travel is required, employees should plan journeys appropriately and select a means of transport which balances cost, practicality, accessibility, safety and operational requirements.

Rail travel

Rail travel should normally be booked in Standard Class. Employees should book sufficiently in advance where doing so is practical and is likely to secure a lower fare. Existing railcards or other discounts may be used where appropriate and where this reduces the cost to the school. First Class travel will not normally be reimbursed. Exceptionally, it may be authorised in advance through the appropriate Partnership Learning arrangements where there is a clear business justification and it represents an appropriate use of public funds.

Bus, underground and other public transport

Reasonable public-transport costs incurred for authorised business travel may be reimbursed. Where contactless payment is used, the claimant must provide sufficient evidence of the relevant journey and cost where required.

Taxi and private-hire travel

Taxi or private-hire travel should be used only where it is reasonable and appropriate. This may include circumstances where:

- there is no practical public-transport alternative;
- several employees travelling together make a taxi more economical;
- equipment or materials make other travel impractical;
- timing or location makes public transport unreasonable;
- personal safety or security makes taxi travel appropriate;
- accessibility requirements make taxi travel appropriate;
- another legitimate operational reason applies.

Receipts or appropriate electronic evidence must normally be provided.

A disabled employee or an employee requiring a reasonable adjustment should not be disadvantaged by a general expectation to use the cheapest mode of transport. Equality and accessibility requirements will be considered when authorising travel.

Use of private vehicles

Employees using a private vehicle for authorised business travel are responsible for ensuring that:

- they hold an appropriate valid driving licence;
- the vehicle is legally roadworthy;
- the vehicle is appropriately taxed and, where required, has a valid MOT;
- appropriate motor insurance is in place, including business use where required;
- they comply with road traffic legislation.

The school may request reasonable evidence of these requirements. Authorisation to claim mileage does not transfer responsibility for the legality or roadworthiness of the vehicle to the school.

Mileage claims

Mileage claims must record sufficient information to establish the business journey, including:

- date of travel;
- business purpose;
- start and destination;
- relevant intermediate destinations where necessary;
- business mileage claimed.

Mileage will be reimbursed at the current rate applicable under Partnership Learning arrangements, having regard to current HMRC Approved Mileage Allowance Payment rates. Current rates will be maintained operationally rather than reproduced within this policy.

Home and workplace journeys

Ordinary commuting between home and a permanent workplace is not normally reimbursable. Where an employee travels from home directly to a temporary workplace, meeting, training venue or other authorised destination, reimbursement will be determined in accordance with current HMRC and Trust requirements. Employees must not claim ordinary commuting as business mileage.

Parking, tolls and road charges

Reasonable parking charges, tolls and congestion or road-user charges necessarily incurred during authorised business travel may be reimbursed where appropriately evidenced. Where practical, employees should use reasonably priced parking rather than premium facilities.

Fines and penalties

Riverside Bridge School will not reimburse:

- speeding fines;
- parking penalties;
- penalty fares arising from an individual's failure to hold an appropriate ticket;
- wheel-clamping or vehicle-release charges resulting from unlawful parking;
- traffic penalties;
- penalties arising from failure to pay a road charge correctly;
- insurance penalties;
- other fines resulting from an individual's actions.

Such costs remain the personal responsibility of the individual.

Car sharing

Where practical, employees travelling to the same destination are encouraged to consider car sharing. Any mileage or passenger-related reimbursement will be managed in accordance with current Trust and HMRC arrangements.

Section 05

SUBSISTENCE AND ACCOMMODATION

Meeting necessary costs. Applying limits. Avoiding personal benefit.

Reasonable subsistence and accommodation costs may be reimbursed where an employee is required to travel or stay away from their normal place of work in connection with authorised school or Trust business. Reimbursement is intended to meet additional reasonable costs caused by the business requirement. It is not intended to fund ordinary personal expenditure.

Subsistence

Meal or subsistence costs may be claimed where the circumstances meet current Partnership Learning and HMRC requirements.

Claims must:

- relate to authorised business activity;
- represent actual expenditure;
- be supported by appropriate receipts;
- remain within current applicable limits unless exceptional approval has been obtained;
- exclude personal or non-reimbursable items.

Where a meal is already provided as part of a conference, training course, hotel booking or other package, an additional claim for the same meal must not be made. Current subsistence limits will be maintained through Partnership Learning's operational expenses arrangements rather than reproduced in this policy.

Accommodation

Overnight accommodation may be approved where it is necessary and reasonable for authorised school or Trust business. This may include circumstances where:

- attendance is required over more than one day;
- travel within the same day would be impractical;
- the timing of an event makes same-day travel unreasonable;
- overnight accommodation represents better overall value than additional travel;
- safety, accessibility or another legitimate operational consideration makes an overnight stay appropriate.

Accommodation should normally be booked through the approved school or Trust route where available. The accommodation selected should be reasonably located, suitable for the business purpose and within current Partnership Learning limits. Where the available accommodation exceeds the applicable limit, approval must be obtained at the appropriate level before booking.

Non-reimbursable accommodation and subsistence costs

The school will not normally reimburse:

- alcoholic drinks;
- mini-bar purchases;
- entertainment;
- personal leisure facilities;
- personal refreshments unrelated to qualifying subsistence;
- accommodation for partners, family members or friends;
- room upgrades requested for personal preference;
- additional nights incurred for personal reasons;
- other personal expenditure.

Where a business trip is combined with personal travel, only the legitimate business element may be funded by the school or Trust. Any additional personal cost must be met by the individual.

Section 06

OTHER BUSINESS EXPENSES

Defining legitimate costs. Authorising appropriately. Maintaining consistency.

Other expenses may be reimbursed where they are necessarily incurred in connection with authorised duties and where the expenditure could not reasonably have been made through the normal procurement route.

Mobile telephones

Where Riverside Bridge School or Partnership Learning provides a mobile telephone, it must be used in accordance with applicable ICT, information-security and financial requirements. Employees should not routinely use personal mobile arrangements to generate reimbursable business expenditure where an appropriate school-provided facility is available. Where exceptional additional costs are incurred on a personal device solely because of authorised school business, reimbursement may be considered where permitted and appropriately evidenced.

Home internet and connectivity

Ordinary household broadband or internet costs will not normally be reimbursed because they are personal household costs which would ordinarily exist regardless of school business. Where an employee incurs an identifiable additional cost wholly because of a specific authorised business requirement, reimbursement may be considered where:

- the expenditure was necessary;
- no reasonable school-provided alternative was available;
- approval was obtained where required;
- the additional cost can be evidenced;
- reimbursement is permitted under current Trust and HMRC arrangements.

Professional memberships

Personal trade-union subscriptions and professional memberships chosen primarily for an employee's personal professional interests will normally remain the responsibility of the employee. Riverside Bridge School may fund or reimburse membership of a professional body where there is a clear and demonstrable business requirement or significant benefit to the school. Where reimbursement is proposed, appropriate approval must be obtained before the cost is incurred. Any tax treatment will be managed in accordance with applicable HMRC requirements.

Training and conferences

Where training or conference attendance has been authorised, associated legitimate travel, accommodation and subsistence expenses may be reimbursed in accordance with this policy. Where the school can book or pay directly, this should normally be used rather than requiring the employee to incur substantial personal expenditure.

Other expenses

Where an employee believes that a legitimate business expense falls outside the categories expressly identified within this policy, approval should be obtained before the cost is incurred. Reimbursement will depend on:

- business necessity;
- reasonableness;
- value for money;
- appropriate authorisation;
- evidence;
- compliance with Trust and HMRC requirements.

Section 07

PROCUREMENT AND PURCHASE CARDS

Using approved routes. Maintaining control. Preventing circumvention.

Expenses are not a substitute for the school's procurement arrangements. Wherever practicable, goods and services required by Riverside Bridge School should be purchased directly through approved Partnership Learning procurement and finance systems.

Using approved purchasing routes helps ensure:

- appropriate authorisation;
- compliance with procurement requirements;
- correct budget allocation;
- appropriate supplier checks;
- VAT recovery where applicable;
- segregation of duties;
- accurate asset and expenditure records;
- effective financial oversight.

Personal purchases

Employees should not routinely purchase goods or services personally and subsequently seek reimbursement. A personal purchase may be reimbursed where:

- there was a legitimate and necessary school requirement;
- using the normal purchasing route was genuinely impractical;
- the expenditure was reasonable;
- appropriate approval was obtained;
- evidence is provided;
- the purchase did not circumvent a financial control.

Expense claims must not be used to circumvent:

- procurement thresholds;
- quotation or tender requirements;
- approved supplier arrangements;
- purchase-order requirements;
- budget-holder authority;
- delegated financial limits;

- purchase-card controls;
- any other Partnership Learning financial requirement.

Purchase and corporate cards

Employees issued with a school or Trust purchase, procurement or corporate card hold it on behalf of the organisation. Cards must only be used for authorised business expenditure. Cardholders must:

- comply with current Trust card procedures;
- keep the card and security information secure;
- retain appropriate receipts and supporting evidence;
- record the business purpose of expenditure where required;
- ensure expenditure is charged to the appropriate budget;
- submit records within required reconciliation timescales;
- report loss, theft or suspected misuse immediately;
- ensure personal expenditure is not charged to the card.

No cardholder may approve their own expenditure. Purchase-card transactions remain subject to the same principles of necessity, propriety, value for money, evidence and appropriate authorisation as other expenditure. Detailed purchase-card reconciliation procedures, transaction limits and administrative requirements will be maintained through Partnership Learning's operational financial arrangements rather than reproduced within this policy.

Section 08

ROLES AND RESPONSIBILITIES

Clarifying accountability. Authorising expenditure. Maintaining oversight.

Effective management of expenses depends upon clear accountability and appropriate separation between incurring, claiming, approving and processing expenditure.

The Governing Board provides school-level oversight and assurance that effective financial controls are operating. It will:

- ensure appropriate financial governance arrangements are in place;
- receive assurance about compliance where appropriate;
- scrutinise significant financial-control concerns where required;
- ensure the policy is reviewed in accordance with school governance arrangements.

The Governing Board is not responsible for routine approval of staff expense claims unless a specific governance arrangement requires this.

Partnership Learning establishes the Trust-wide financial framework within which Riverside Bridge School operates. The Trust is responsible for maintaining relevant:

- Financial Regulations;
- Scheme of Financial Delegation;
- procurement requirements;
- reimbursement rates and limits;
- taxation arrangements;
- purchase-card controls;
- audit and scrutiny arrangements;
- Trust-level approval routes.

Where a Trust requirement is more specific than this policy, the current Trust requirement will apply.

Chief Executive Officer and Trust officers

The Chief Executive Officer, as Accounting Officer, holds the responsibilities assigned through the Trust's governance and financial framework. The Chief Finance Officer and other authorised Trust officers exercise the responsibilities and approval functions assigned to them through current Partnership Learning arrangements. This policy does not reproduce changing Trust-level delegations.

The Headteacher has overall responsibility at school level for ensuring that expenses are managed appropriately.

The Headteacher will ensure that:

- employees understand the requirements applying to expenses;
- expenditure is appropriately controlled;
- appropriate approval arrangements operate;
- procurement routes are used wherever practicable;
- concerns about inappropriate expenditure are addressed;
- appropriate financial records are maintained;
- school practice remains consistent with Partnership Learning requirements.

Budget holders and approving managers

Those authorised to approve expenditure are responsible for considering whether:

- the expenditure was necessary;
- it relates to authorised business activity;
- appropriate prior approval was obtained;
- the amount is reasonable;
- the correct budget is being charged;
- appropriate evidence has been supplied;
- the claim complies with this policy and Trust arrangements.

Approval must be meaningful and must not be treated simply as an administrative signature.

Designated finance staff support the administration and financial control of expense arrangements.

Their responsibilities include, as applicable:

- checking claims for compliance;
- confirming appropriate approval;
- checking supporting evidence;
- identifying duplicate or unusual claims;
- applying relevant reimbursement rates;
- processing approved claims;
- maintaining financial records;
- supporting purchase-card reconciliation;
- escalating concerns where appropriate.

Financial processing does not transfer responsibility for the accuracy of a claim away from the claimant or responsibility for proper authorisation away from the approver.

Employees and other claimants making claims are responsible for:

- ensuring expenditure is necessary;
- obtaining prior approval where required;
- using approved procurement routes where appropriate;
- selecting reasonable and economical options;
- making accurate claims;
- providing appropriate supporting evidence;
- submitting claims promptly;
- declaring any relevant personal element;
- ensuring the same expense is not claimed elsewhere;
- complying with this policy and current Trust arrangements.

Submission of a claim represents confirmation that the information provided is accurate to the best of the claimant's knowledge.

Section 09

CLAIMS, APPROVAL AND REIMBURSEMENT

Evidencing expenditure. Separating approval. Processing promptly.

Riverside Bridge School will maintain a clear and auditable process for claiming and approving expenses.

Submission

Employees must use the current approved Partnership Learning or Riverside Bridge School expense-claim system or form.

Claims must include sufficient information to identify:

- claimant;
- date of expenditure;
- nature of expenditure;
- business purpose;
- amount claimed;
- relevant journey information for travel or mileage;
- budget or cost centre where required;
- appropriate supporting evidence.

Receipts

Original or acceptable electronic receipts should normally be provided for expenses other than mileage. A card-payment receipt showing only the total amount paid may not provide sufficient evidence where the nature of the expenditure cannot be identified. Where appropriate, an itemised receipt should therefore be retained.

Timescale

Claims should be submitted as soon as reasonably practicable after the expenditure is incurred and within the timescale established through current Partnership Learning arrangements. Late claims may be considered where there is a reasonable explanation, but reimbursement is not automatic where required submission timescales have not been followed.

Approval

Claims must be approved by an appropriately authorised person in accordance with the current Scheme of Financial Delegation. No individual may approve their own claim. Where the normal approver has a conflict of interest or was personally involved in the expenditure, approval must be escalated appropriately.

Verification

Designated finance staff will undertake appropriate checks before payment. These may include:

- mathematical accuracy;
- supporting evidence;
- business purpose;
- applicable mileage or subsistence rate;
- budget-holder approval;
- compliance with financial limits;
- duplicate claims;
- tax treatment;
- unusual patterns or expenditure.

A claim may be returned to the claimant or approver where further information is required.

Reimbursement

Valid and properly approved claims will be processed through the appropriate payment or payroll arrangements. The school will seek to reimburse legitimate expenses promptly. Payment of a claim does not prevent subsequent correction or recovery where an error, duplicate payment or inappropriate claim is later identified.

Exceptional expenditure

Where an employee anticipates legitimate expenditure which falls outside normal arrangements, written approval must be obtained before the expenditure is incurred. The approval should clearly establish the nature of the expenditure and the basis upon which reimbursement has been authorised.

Section 10

BREACHES AND IRREGULARITIES

Identifying misuse. Responding proportionately. Protecting public funds.

Riverside Bridge School expects all expense claims and purchase-card transactions to be accurate, transparent and made in good faith. Potential breaches will be considered appropriately and proportionately. Examples may include:

- claiming expenditure which was not incurred;
- claiming a personal expense as business expenditure;
- submitting the same expense more than once;
- claiming an expense already reimbursed by another organisation;
- deliberately inflating mileage or another cost;
- altering or falsifying receipts;
- using a purchase card for unauthorised personal expenditure;
- deliberately splitting expenditure to avoid financial limits;
- circumventing procurement or approval controls;
- approving one's own expenditure;
- knowingly approving an improper claim;
- deliberately concealing relevant information.

Errors

An inadvertent error should be corrected promptly when identified. Where an overpayment has occurred, the school or Trust may recover the amount through an appropriate mechanism. An isolated genuine mistake will not automatically be treated as misconduct.

Suspected misuse or fraud

Where there is reason to believe that a claim or transaction may be deliberately false, misleading or fraudulent, the concern will be escalated in accordance with applicable school and Trust arrangements. This may include:

- financial review;
- formal investigation;
- disciplinary procedures;
- fraud-response procedures;
- whistleblowing arrangements;

- recovery of funds;
- referral to Partnership Learning;
- notification to auditors or regulators;
- referral to the police or another external authority where appropriate.

Serious or deliberate misuse of public funds may constitute gross misconduct. Any disciplinary determination will be made through the applicable disciplinary procedure rather than through this policy itself.

Raising concerns

Employees who become aware of suspected financial misuse should report it through the appropriate management, financial or whistleblowing route. Individuals should not attempt to undertake their own investigation where this could compromise evidence or a formal process.

Section 11

EQUALITY, MONITORING AND REVIEW

Applying fairly. Monitoring compliance. Reviewing arrangements.

Equality

Riverside Bridge School will implement this policy fairly and consistently and in accordance with the Equality Act 2010. No employee will be treated less favourably in the administration of expenses because of a protected characteristic. The school recognises that the reasonable cost of undertaking business activity may differ between individuals. For example, a disabled employee may reasonably require:

- accessible transport;
- a taxi rather than public transport;
- accessible accommodation;
- additional travel arrangements;
- another reasonable adjustment.

Where such expenditure is necessary as a reasonable adjustment, it should not be refused solely because a cheaper option exists which is not reasonably accessible to the individual. Relevant requirements should, where practicable, be discussed and authorised in advance.

Monitoring

The Headteacher, supported by designated finance staff and Partnership Learning as appropriate, will monitor implementation of this policy. Monitoring may include review of:

- expense volumes and values;
- mileage claims;
- travel patterns;
- subsistence and accommodation;
- personal purchases;
- purchase-card transactions;
- late claims;
- missing receipts;
- rejected or amended claims;
- unusual or repeated expenditure;
- compliance with approval arrangements;
- audit findings;
- suspected or confirmed breaches.

Monitoring will be proportionate and focused on maintaining effective financial control.

Governing Board oversight

The Governing Board will receive appropriate assurance regarding the operation of the school's financial controls through its established governance arrangements. Detailed individual claims will not routinely be presented to governors unless there is a legitimate governance, audit or investigation purpose.

Records and data protection

Expense claims and supporting evidence may contain personal information. Records will be:

- processed lawfully;
- maintained accurately;
- kept securely;
- accessed only where there is a legitimate purpose;
- retained and disposed of in accordance with Riverside Bridge School's Data Protection Policy, Data Retention Policy and current Data Retention Schedule.

Freedom of information

Information concerning school expenditure may be subject to requests under the Freedom of Information Act 2000. Any request will be considered in accordance with the school's Freedom of Information Policy and applicable exemptions. The possibility of disclosure reinforces the requirement that expenditure must be appropriate and capable of withstanding public scrutiny.

Review

This policy will be reviewed annually, or sooner where required because of changes to:

- legislation;
- HMRC requirements;
- the Academy Trust Handbook;
- Partnership Learning Financial Regulations;
- the Scheme of Financial Delegation;
- procurement arrangements;
- reimbursement arrangements;
- Riverside Bridge School's governance or operational structure.

Changes to operational reimbursement rates, financial limits, forms, submission systems or Trust approval routes may be implemented without formal revision of this policy where the underlying policy principles remain unchanged.

Section 12

RELATED POLICIES & FRAMEWORKS

Connecting practice. Strengthening consistency.

This policy should be read alongside the current versions of:

- Partnership Learning Financial Regulations
- Partnership Learning Scheme of Financial Delegation
- Gifts and Hospitality Policy
- Whistleblowing Policy
- Staff Code of Conduct
- Disciplinary Policy
- Data Protection Policy
- Freedom of Information Policy
- ICT Acceptable Use Policy
- relevant Partnership Learning purchase-card arrangements
- current Partnership Learning expenses procedures, rates and claim arrangements

Where a Trust document, procedure or financial control establishes a more specific requirement than this policy, the current Partnership Learning requirement will apply.

Detailed operational information, including mileage rates, subsistence limits, accommodation limits, claim forms, purchase-card processes and Trust-level approval routes, will be maintained separately and may be updated as Partnership Learning's financial arrangements change without requiring formal revision of this policy.