



RADLEY

Expenses Policy and Procedures

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Introduction from the Bursar

One of the great things about Radley is the dedication and professionalism of our people. As well as enabling and supporting great teaching, this also means we can keep rules to a minimum.

However, governance is important. We owe it to parents (our customers) and other stakeholders to demonstrate good practice in spending their money. As an entity privileged to hold charitable status it is imperative that we can justify how we spend College funds, and that this expenditure supports and underpins our charitable activities. It is right, too, that we must hold ourselves up to the highest standards of scrutiny.

Good expenditure in the main is about common sense. One should be comfortable about answering these sort of questions:

- Am I happy spending charitable funds on this?
- Could I justify this expenditure if challenged? E.g. by parents, auditors, the press?
- Would I be happy if details of my expense claim went into the public domain?
- Is this a fair use of funds?

Therefore it is right to have an Expenses Policy - intended to offer consistency and transparency of approach; intended to reduce uncertainty, and provide greater clarity and to ensure funds are spent carefully, appropriately and wisely.

There may be, from time to time, reasons for varying from the Policy – and these should be discussed and agreed in advance.

I do not intend this to be a long document – but a clear simple document to refer to from time to time. Inevitably, through its use and application, this Policy will evolve. Can I therefore ask, that if in doubt, please consult, and if you have any feedback, please let me or Julie Fletcher know.

Jonathan Bochenski
Bursar

Expenses Policy

1. Travel

Car

The use of your own car on College business will be reimbursed in accordance with the HMRC approved rate. This is currently 45p per mile (with an additional 5p per mile being allowed for each passenger carried). You are required to detail on the claim form the name of any passenger, where the journey was to and from and the purpose of the journey.

Rail

Rail travel on College business will be reimbursed against receipts for second class travel.

Where rail travel is anticipated, and certain to happen, tickets should be booked in advance if at all possible, as fares can be significantly lower than booking on the day.

Underground/Buses/Taxis

Travel elsewhere will be reimbursed against receipts. Judgement should be exercised in the appropriate form of travel according to speed, urgency and cost.

The presumption is that public transport should be used unless there is a clear reason otherwise.

Car Hire

For some trips, car hire may be a more convenient or cost-effective alternative.

Congestion Charges and Fines

The College will reimburse congestion charge payments incurred in the course of business and paid on time.

The College will not reimburse fines for late payment nor will it reimburse parking or speeding fines, or fines for driving in bus lanes. Rules vary with respect to the latter, but generally a minibus with more than ten seats, including the driver's seat, can drive in most bus lanes unless the sign says "local", in which case the lane is reserved for local bus services.

Flights

All air travel on College business (and trips with boys) should be booked in economy class, unless with prior agreement of either the Warden or Bursar.

Accommodation

Accommodation should only be booked for overnight stays if travelling on College business more than 90 minutes travel time away and if the time of travel would otherwise reasonably be considered anti-social.

Unless accommodation is already dictated by the circumstances (e.g. as part of a course or seminar) then accommodation should be booked to a reasonable standard but taking account of cost and after comparison of different options. As a guide, Premier Inn or Travel Lodge style accommodation or equivalent is preferred.

It is not intended that spouses accompany staff on business at the College's cost (without prior agreement in exceptional circumstances).

Meals/Sustenance

When travelling away from College, reasonable claims for light sustenance will be allowed against receipts. As a guide, this is unlikely to be more than £5-10 for a lunch or breakfast, or £10-20 for a supper – and explanation should be provided on expense claims for any exceptions to this. Alcohol would not normally be paid for by the College, save for the equivalent of one glass of wine with an evening meal.

In term time, meals should not be taken offsite and charged to expenses where an alternate meal can be taken for free in Hall.

2. Entertainment

NB The reverse of the Payment Request Form must be completed to provide details of any expenditure on entertainment or gifts.

Departmental/Team entertainment

Generally speaking, team or departmental social activities are encouraged, but this can be a difficult area when justifying expenditure of College funds. For the purposes of this note, Departments may refer to Academic Departments, Operational Departments or teams of staff supporting a particular activity, e.g. Sports.

There are also additional cost considerations as staff entertainment can be deemed a benefit in kind. To prevent this being a charge to the individual, the College has entered into a 'Pay As You Earn' Settlement Agreement with HMRC which means the College, rather than the member of staff, pays the equivalent taxable benefit. However, **this relies on**

accurate expense reporting and following of guidelines. The College reserves the right to pass on the cost of any tax incurred to the relevant department/team.

Christmas/End of Term Parties

It is welcomed if departments wish to have end of term events. The College will pay up to a maximum spend of £35/staff member for a maximum of two events per year per department (or one event for sports and other activities that comprise a team of staff from different departments) providing this expenditure is within an agreed departmental budget. (This should not be seen as a target amount to be used up each year – but a guide to the maximum reasonable level of expenditure where deemed appropriate.)

Each department tends to have its own approach as to whether entertainment involves partners – and the intention would be partners' costs are paid by the individual, not the College, unless the total cost can be funded within the maximum spend/staff member.

Ad Hoc Entertainment / Catering costs

Additional entertainment costs, if any, should be minimal. Permission should be obtained from a member of the CMT before an event takes place, and every effort should be made to source the catering from the College (accepting this will not always be possible). There may be occasions where a department or team may choose to have a working breakfast, or a celebration of some sort. On these occasions, every attempt should be made to source the catering through the College (it is recognised though that this may not always be possible).

3. Gifts

NB The reverse of the Payment Request Form must be completed to provide details of any expenditure on gifts or entertainment.

General, e.g. birthdays, celebrations, leavers/retirements

There are a number of occasions where gifts or donations may seem appropriate. These may relate to a whole range of significant events (e.g. birthdays, weddings, birth of a child, long service, significant illness, bereavement, retirement, etc.)

Departments should **not** commit College funds to these occasions. The College does centrally have an approach to recognise key events, and it is the presumption that anything done at departmental level should be a personal expense, e.g. a whip-round by colleagues to offer a personal gift.

Tips/Gifts

While individual tipping and provision of gifts is a nice and welcome gesture, it is not appropriate or consistent for each department to adopt its own approach in this area, and could well duplicate gestures made elsewhere.

While gifts of up to, say, a bottle of wine, flowers or equivalent, would be a reasonable gesture to make from time to time, *by exception*, it is **not intended that these should be the norm**, nor expected, particularly when an individual is doing the job they are employed to do.

Charitable contributions

Charitable donations should not be made from departmental expenses. If there are any College - or boy-led fundraising activities that call for donations it is expected that staff participate out of their own pocket and not the College's.

By exception the College can and does occasionally make small charitable donations – but as a charity ourselves it is not appropriate for these to be significant or regular. Any request for a charitable donation should be referred to the Bursar or Director of Finance.

4. Purchasing

Credit Agreements with Suppliers

On request, the Finance team can provide a list of suppliers with whom the College has credit agreements in place. In these cases, goods can be ordered direct from the supplier, with the College paying the invoice.

Corporate Amazon Account

The College has a Corporate Amazon Account and Heads of Department can use this instead of individual personal Amazon accounts. Please contact the accounts department to gain access. The College will remove such access in case of abuse of privilege.

IT Expenditure

Purchases (including service contracts) of IT related material (including printers and mobile devices, including telephones) should only be made after consultation with the IT Department.

Catering

The Catering Department can provide supplies for staff rooms and for meetings, e.g. water, tea, coffee, biscuits. The College would not ordinarily expect to pay for grocery and other

bills from supermarkets where planned requirements can be fulfilled by the Catering Department from existing stock lines (at lower cost to the College, and lower effort to the individual).

Requests should be made via the intranet on the web helpdesk request form.

Stationery

Stationery supplies are often sourced by departments directly, or by individuals and charged through expenses. For emergency needs this is fine. However, the College can achieve greater purchasing efficiency if purchases can be centralised.

We have credit agreements in place with our suppliers. Banner, our main supplier, offers in the region of 38% savings to current prices and offers price matching against cheaper products found elsewhere. We also review suppliers periodically, and the College will pay directly for the goods – there is no need to buy items yourself and reclaim through expenses.

Therefore, for planned stationery needs, orders should be made where possible through Bursary Reception.

5. Other

Unusual items

This policy cannot encompass every scenario and there will be occasions where purchase and expenditure is required for unusual items, outside of the ordinary activities of a particular department. As a rule of thumb, if an item or resource is already available from the College centrally, then an external purchase would not be appropriate.

If there is any doubt as to the suitability of an item, then please consult your line manager or the Bursar or Director of Finance.

For the avoidance of doubt, costs for carrier bags will not be reimbursed.

School Provision towards celebrating long service on leaving the school

When staff leave Radley, departments tend to make their own arrangements to recognise that person's contribution – typically a leaving card and a personal collection. In addition, Radley recognises those staff who have provided many years of service to the College and separate guidelines exist for Heads of Operational Departments on how to recognise service of more than ten years. Please contact the HR Director for further information.

Expenditure Procedures

As an employee, we expect individuals to:

- Behave honestly, responsibly and within the guidelines of this policy
- Submit expenses as soon as possible and with enough details to explain why you have made the purchase(s)
- **Keep all receipts and provide VAT receipts (not just credit card slips) so we can reclaim VAT and meet HMRC requirements**

Additionally, we expect budget holders to:

- Check purchases comply with the spirit of these guidelines
- Approve them promptly
- Ensure they are claimed promptly

The definitive guide to expenditure limits and process is set out in the College's "General Working & Financial Procedures" which is reviewed each year by the College's Audit & Risk Committee. The Director of Finance can provide details as required, but the notes below cover most eventualities in respect of general expenditure.

If any information is missing on expense claims, it is likely your claim will be delayed while clarification is sought.

1. Accounting notes

All department expenditure has to be authorised via LightYear by the Head of that Department (HoD) (to enable him or her to be aware of what is being charged to the department) and any academic departmental expenditure in excess of £500 has to be counter-authorised by the Deputy Head (Academic) - DHA, except for departmental book purchases up to £1,000 which may be made without the DHA's authorisation. Sports expenditure in excess of £500 has to be counter-authorised by the Deputy Head (Co-curricular) or the Director of Sport. Any purchase of a capital nature, e.g. a computer, a piece of machinery, or a musical instrument, has to be authorised by the Bursar, who is responsible for capital expenditure for the College.

Expenditure incurred that is directly chargeable to boys does not require authorisation but care should be taken to ensure costs can be justified if challenged.

2. Requests for Other Payments

Occasionally you may need to have a payment raised, e.g. where the College does not have a credit account with a supplier. When this occurs, this needs to be authorised by your HoD and you need to complete a Payment Request Form (stocks of which can be found in Common Room and the Bursary Reception). This should then be forwarded together with supporting documentation to Accounts. Please ensure the department cost code is on the claim (a number of commonly-used codes are shown on the back of the Request Form). Such payments will be made by bank transfer as far as possible.

3. Expenses Claims

If you incur any expenditure out of your own pocket on College business you are of course able to recover this; this is claimed back by way of the same Payment Request Form as above, but in the case of expenses we pay the amount direct into your bank account by BACS.

Any expenses in excess of £500 incurred by a HoD or Master in Charge (or £50 for expenditure on alcohol or £100 for personal expenses) needs the counter-signature of the relevant CMT member, or, in the case of sports, the counter-signature of the Director of Sport.

VAT receipts are required wherever possible to enable us to recover VAT; a credit card voucher does not generally serve as a VAT receipt. Where any of the expense is to be borne by Radley pupils, details of the pupils concerned must be provided on the Payment Request Form, or by way of emailed submission of the charge sheets which can be found on Sharepoint, as distributed by the Financial Accountant. If you require any assistance, please speak with the Financial Accountant.

If a form has been submitted to Accounts and it is not correctly completed or authorised it will be returned to you.

There are certain HMRC rules that govern whether or not expenditure on entertaining and gifts is a proper allowable expense. Where it is not deemed to be such, then the College is required to account for tax on such expenditure and pay it over to HMRC, thereby, in effect, increasing the cost to the College of the original expenditure by the amount of the tax.

Subsistence

If your duties require you to travel, you are entitled to claim the cost of meals taken en-route, or the cost of meals missed in College in term-time. It is our expectation that subsistence claims will be reasonable and that, when expense claims are made, you provide appropriate explanation for the expenditure that has arisen (such as time of meal missed in College, names of those catered for and reason for the trip).

Petty Cash

The College became cash free following the Covid-19 pandemic and petty cash can no longer be provided.

Transits

All the College vehicles are the responsibility of the Estates Administrator, and when they are used it is necessary to maintain a log (kept in the vehicle) of all journeys made and the reason for the journey. Each vehicle has a fuel card kept in it for the purchase of petrol or diesel; under no circumstances should this card be used for the purchase of fuel other than for that vehicle. Please complete the log fully and accurately.

Details of any faults or damage should be emailed to amb.blagrove@radley.org.uk **as soon as they become apparent** so they can be attended to.

Car travel

The use of your own car on College business is reimbursed in accordance with the rate set by HMRC as advised in the Expenses Policy.

Radley College provides additional 'business travel' insurance for any accident arising from the use of your own car specifically on Radley College's behalf. Details of this are available from the Bursary. If you intend to use this policy, please inform the Bursar's Executive Assistant an advance of making your journey.

Cellar

Credit purchases from the College cellar may be made. Cellar charges are usually invoiced monthly, and charges will be deducted direct from the salary payment following the issue of the invoice.

4. Department Budgets

It is the College's aim to ensure that all departments are adequately funded. The following is intended to clarify the basis under which such budgets are determined and applied:

Budgets are finalised in June of each year for the next financial year, commencing 1 August. **It is intended that, once approved, budgets should be adhered to.** However, genuine unexpected expenditure will occasionally arise and authorisation should be sought from the relevant member of the CMT that the department reports to if it appears that this expenditure will result in the budget being exceeded.

All Heads of Department have password access to Oasis, the school's finance software, to enable viewing of transactions on their accounts updated to the previous day; if there is anything of which you are unsure or you consider incorrect, please contact the Financial Accountant. Please remember that when reviewing your department transactions there may be catering or reprographics charges still to be posted.

Supplier invoices must be signed off by the HoD (and the Deputy Head (Academic) / Deputy Head (Co-Curricular) or Master i/c Sports if applicable). Authorisation is made via the Lightyear approval system. This approval must include the department ledger code, so that there is no misunderstanding by the Accounts Department as to where the cost is to be allocated. Please approve items within Lightyear as soon as possible so that they can be processed in time to pay the supplier in accordance with credit terms.

Academic Departments may have one or more of the following budgets:

- General Departmental Expenditure
- A "Recoveries" (R) account, to record expenditure recoverable from boys.

The general department budget is intended for all department expenditure, but not for computers and similar major items of a capital nature. Such items should be applied for separately at the time that the budgets are prepared.

Major book purchases are sometimes made in the year prior to a book's use. As long as this is made clear to the Director of Finance, the expenditure will be carried forward to the next year. Similarly, book credits for lost or damaged books may be carried over. Otherwise, budgets are closed down at the year-end and general budget 'underspends' are not available in the subsequent year. However, this does not mean that next year's budget will be reduced to reflect the current underspent budget, so there is no need to

spend right up to your budget ceiling for fear of losing the unspent amount in the following year's budget.

General budgets are not to be used for entertaining (other than agreed routine annual departmental events). Any entertaining that you may have, or any requests for gifts, has to be approved in advance by the relevant member of CMT.

Duke of Edinburgh expenses

On account of the specific kit required for helping with Duke of Edinburgh events, dons who participate will be allocated a kit allowance. To receive this allowance tax free, a valid VAT receipt must be attached showing the kit that has been purchased. This kit must meet the HMRC requirement of being "wholly, exclusively and necessarily incurred" for Duke of Edinburgh purposes. If this criterion is not met, and the expenditure is still required and authorised, the allowance will be paid as a taxable sum through the PAYE settlement agreement.