



The Church of Scotland

Faith Nurture Forum – Initial Ministerial Education (IME) Student Policy

Expenses

1. Introduction

The Faith Nurture Forum of the Church of Scotland (Faith Nurture Forum) is committed to ensuring that students are reimbursed appropriately for out-of-pocket allowances which they may incur in line with allowable expenses, that students do not suffer any financial detriment, and ensuring that Church funds are used in a manner which supports good governance principles. This policy also outlines the Faith Nurture Forum procedures on the payment of expenses incurred in the course of training for Ministry.

2. Purpose and Scope

This policy provides guidance to students on what is considered to be an allowable expense and sets out the roles and responsibilities of students and placement supervisors involved in both the claiming and authorisation of expenses.

Faith Nurture Forum will ensure a consistent and fair approach is applied thus ensuring that no student receives more favourable treatment than another.

It is expected that students on placement will incur expenses. It is also expected that probationers will incur expenses. It is not expected that students as candidates will incur expenses deemed to be out-of-pocket allowances during the normal course of their studies. Should any student be unsure of whether or not the expense is to be reclaimed, they should seek confirmation of this prior to incurring any cost.

All students are responsible for their own home to placement location costs and methods of travel e.g. daily travel to/from placement location cannot be claimed. Costs over and above home to placement costs can be reimbursed. For example, if the regular public transport journey costs £5, and the student is required to go to work via an alternative location and this adds to the journey, for example by £2, the amount that can be claimed is £2. Likewise, if traveling by car and the mileage is 12 miles, and the need to attend a location on the way/to from work which adds to the journey, e.g. making it 20 miles, then the amount which should be claimed is 8 miles.

3. Responsibilities

As an organisation with charitable status, the Faith Nurture Forum through the Church of Scotland has a responsibility as detailed by the Office of the Scottish Charities Regulator to ensure particular standards of governance in the use of charity monies.

Faith Nurture Forum will:

- Ensure that Church of Scotland financial and governance procedures are adhered to at all times.
- Ensure that students are provided, where possible, with placements close to their home location.

Students must:

- Submit only expense claims which are allowed and in line with this policy. Any expense claims submitted which may be potentially fraudulent will be investigated and the student may be subject to action under the Disciplinary Policy. Students should also be aware that any fraudulent activity may be notified to the police.
- Submit only expense claims which have been properly authorised.
- Assume responsibility for submitting expense claims timeously.

Supervisors must:

- Authorise expenses only for allowable expenses and where claims are properly receipted.
- Ensure that they authorise expense claims timeously so that the student does not suffer any financial detriment.
- Seek guidance if they are unsure whether expenses can or cannot be claimed from the Education & Training section in Faith Nurture Forum.

4. Travel Expenses

When travelling, students must use the most economical travel route at all times, and this will normally be public transport. This will include using low-cost air carriers, off peak travel tickets, advance fares and making sensible decisions regards distance to be travelled. Students are also asked to consider the impact of their travel on the environment and to ensure where possible that they travel by the most environmentally friendly option available; however, this cannot be looked at in isolation as health and safety of students must also be taken into account particularly in remote areas where duties are performed out with normal working hours.

Where use of a public transport is not possible, or practicable, students can take their own car, or a car that they have use of. In doing so students need to ensure that they have appropriate insurances in place and that the vehicle is in good working order and has a valid MOT certificate, if applicable. This is the sole responsibility of the student and M.O.T's, car repairs or car insurance are not an allowable expense.

5. Subsistence Expenses

On occasion students may require to claim expenses which are not direct travel and these primarily include, meals and accommodation if the student is required to spend time away from home.

6. Financial Considerations

Faith Nurture Forum recognise that students might find it difficult to pay for items and to not be immediately reimbursed. Should a student find themselves in this situation they should seek support from a supervisor and it is often possible that Faith Nurture Forum will make the travel or accommodation booking on their behalf and pay for this directly.

No cash advances will be made under any circumstances.

7. Monitoring and Review

The impact of this policy will be monitored and the policy is subject to amendments as necessary. This policy will be reviewed every two years as a minimum.

Date First Published:	September 2018
Date of Last Review:	December 2020
Frequency of Review:	2 years
Approved by:	E&S Committee

Appendix A: Procedures for Submission and Approval of Expenses

A1. General Principles

These procedures will cover claims for:

- Travelling Expenses
- Subsistence Expenses
- Expenses – Miscellaneous

A2. All Claims – Timescales and Authorisations

It is expected that all expense claims will be submitted within the month of the date when the expenses were incurred and certainly within an absolute limit of 3 months. Failure to submit a claim within these timescales will result in claims being refused. Only in exceptional circumstances will any claims out with these timescales be considered.

All claims should be detailed on the Expenses form and accompanied by a receipt. Where claims are submitted without receipt, supervisors should consider whether the reason for non-receipted expenditure is acceptable and may allow the claim. Where a claim is submitted out with the 3-month period and is not receipted, no payment will be made.

Supervisors should, for audit purposes, ensure that the reason for a decision to allow an out of time or un-receipted claim is documented.

Authorised expense claims should be prepared up to the last Friday of each month and submitted to the Education & Training section within Faith Nurture Forum. Payment will then be made directly to the student's nominated account.

A3. Travel Claims

- As it is our policy that where possible all travel should be by the most suitable form of public transport, students are expected to use public transport and will be directly reimbursed for the full cost. It is expected that the most economical, and direct route is selected, and where possible advance fares are selected.
- Where car journeys are to be made expenses can be claimed based on 45p per mile.
- Where the use of a car has been authorised, the reasonable costs of parking will be reimbursed.
- Where the use of a car has been authorised, the reasonable costs of bridge or road tolls will be reimbursed.
- Any parking penalties or fines are the sole responsibility of the student and will not be reimbursed.

A4. Subsistence - Accommodation

- Where it is necessary to stay away overnight, the reasonable costs of accommodation will be reimbursed. Supervisors, or training officers, should be advised of the accommodation cost prior to booking to ensure it comes within the understanding of reasonable.
- The decision to not set a limit for accommodation is influenced by a number of factors which include geographical location, seasonal demands for accommodation, and style of accommodation options. However, it is expected that students will use their judgement when searching for accommodation. Students should consider their safety and not select an option which they are uncomfortable with, and conversely, nor should students select luxury options.
- Where students are unsure of what constitutes a reasonable amount, or if they are finding the decision difficult, they must consult their supervisor or training officer in advance of making any final booking.
- As with all expenses, accommodation costs should be receipted.

The Faith Nurture Forum reserves the right to limit payment if it is considered that a student has booked accommodation out with the understanding of reasonable and without prior consultation.

A5. Subsistence – Food

- Whilst away on day visits or when staying overnight, reasonable costs for lunches and/or evening meals will be met subject to the provision of suitable receipts.
- Students should use their judgement and are expected to use monies wisely and appropriately.
- Students should note that costs of alcohol will not under any circumstance be reimbursed.
- Students should not offer hospitality to others, and individuals may not claim for items consumed by others.

A6. Expenses – Miscellaneous

- Miscellaneous expenses may include items required for the student to carry out their role effectively or for specific projects or events. Approval for expenditure is required by a supervisor prior to the student purchasing the item and incurring the spend.

A7. Claim Forms

All claim forms will include a statement verifying the accuracy of the claim. All claim forms must be signed and dated by the student. Failure to sign the form will result in the form being returned to the student with payment potentially delayed. All expense forms must have a second authorising signatory from either the Faith Nurture Forum Training Officer, who can authorise expenses up to £250, or if greater than £250, the Education and Training Secretary.

Supervisors have the responsibility to check and authorise the form for payment and they should ensure that they:

- are satisfied with the content of the form
- have checked the accuracy
- have checked that receipts are available where appropriate
- are satisfied that any journeys claimed were necessary
- are satisfied that all costs are reasonable
- are satisfied that the claim has been submitted within acceptable timescales and finally;
- send the expenses form to Faith Nurture Forum for second stage approval.

All signatories should be aware that if they have not ensured that the claim form is completed as per this policy and guidance, that they may also be subject to formal disciplinary action under the relevant policies.