



Reimbursement of Expenses Policy

Last reviewed: October 2022

This document applies to all schools and operations of the Vale Academy Trust: www.vale-academy.org

Document Control			
Review period	36 Months	Next review	October 2025
Owner	Chief Financial Officer	Approver	Board of Directors
Category	Internal	Type	Global

RATIONALE

As a general rule, staff will be reimbursed for all reasonable expenses which they incur wholly, necessarily and exclusively in the course of conducting business for the Vale Academy Trust (the 'Trust'). There is a separate policy covering the reimbursement of expenses for governors and directors of the Trust.

Volunteers who carry out unpaid work for the Trust may claim reimbursement of expenses based on this policy as well.

AIMS

This policy will ensure that the Trust complies with the [Academy Trust Handbook](#). It is therefore essential that the procedures detailed in this policy are followed when making an expenses claim. The Trust must also comply with its legal and tax obligations.

PROCEDURES

Authorisation Procedures

Payments to members of staff for personal expenditure (i.e. mileage, subsistence etc.) must be made using the Trust's "Expense Claim form", available on-line.

The procedures for the reimbursement of expenses incurred by staff while engaged on Trust business are set out below. All staff wishing to claim reimbursement of expenses should pay particular attention to these procedures, which also include mileage and subsistence rates.

Supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form and submitted to the Finance team within three months of the activity taking place.

Before any expenses are paid they will require approval and authorisation. Designated line managers will approve and authorise all travel claims. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid. Claims from Headteachers will be signed by Chairs of Local Governing Bodies or the Chief Executive Officer. Claims from the Chief Executive Officer will be signed by either the Chair or Vice Chair of the Board.

Payment will be made via BACS. Expenses will be paid into the account that the employee's salary is paid into.

If a member of staff attempts to submit a false claim, this will be treated as a serious offence which may lead to disciplinary action and a referral to the police.

Travel Expenses

In accordance with Inland Revenue regulations, the mileage rates are:

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p

If you are claiming mileage you must include a Value Added Tax (VAT) receipt for the fuel which pre-dates the journey for which you are claiming. This ensures we are able to maximise the re-claiming of VAT.

Normally mileage claims will be paid only for journeys which start and end at your normal Trust place or work, or from your home to the destination, whichever is the shorter distance.

The Trust does not pay travel from home to normal place of work.

The Trust will not, under any circumstances, reimburse fines or penalties for speeding, parking, congestion and similar schemes.

Insurance

As the Trust does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with Trust business. The Trust will not reimburse the cost of insurance.

The mileage rates payable by the Trust include an element to defray the cost of insurance as well as vehicle depreciation, fuel, etc.

Public Transport

Wherever possible, employees should travel by train, bus or car-share when making the same journey.

Where staff use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable.

Rail Travel

Wherever possible, staff should travel by train at 2nd class passenger rate. Staff may choose to travel 1st class but they will only be reimbursed the cost of 2nd class travel

The Trust is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the Trust and, in such circumstances, prior approval must be obtained from the Headteacher or the Chief Executive Officer.

Subsistence Allowance: Daily and Overnight

The subsistence rates listed below represent the maximum permissible rates available.

Where staff travel on Trust business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The Trust will reimburse the reasonable costs of accommodation, food and drink when supported by receipts.

The Trust will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.

Members of staff should note that items of a personal nature will not be reimbursed by the Trust and these should be deducted from any bills submitted for reimbursement.

Subsistence: Only claimable if an overnight stay is involved; this must reflect the actual cost of meals/beverages up to a maximum of:

Breakfast	£8.00
Lunch	£8.00
Dinner	£15.00

Overnight Stay (B&B/hotel) to be authorised in advance depending on location

For staff who attend evening meetings such as governor or board meetings and are therefore unable to travel home in between the end of the normal working day and the start of the evening meeting, subsistence allowance is also available for a simple evening meal at the following rate:

Dinner £15

Interview Expenses

Expenses will be paid to the successful candidate only and will be reimbursed on completion of the expenses form and authorisation by line manager.

Please note that for candidates travelling from abroad, travel expenses will only be paid from the first point of arrival in the UK and, in exceptional circumstances, one night's bed and breakfast accommodation will also be paid.

EVALUATION AND MONITORING

In monitoring this policy, the Finance Team reserve the right to amend an expense claim if it contravenes this or any other Trust Policy, e.g. Gifts & Hospitality.

This policy will be reviewed every three years by the Finance and Operations Committee. Further advice or guidance should be obtained from your line manager or from the Finance Team within the Trust.