



Reimbursement of Expenses Policy

Last reviewed: October 2016

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

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Owner	Finance Director	Approver	Board of Directors
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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 (VAT). There is a separate policy covering the reimbursement of expenses for governors or 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 academy complies with the Academies Financial 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. This policy applies to staff employed by the VAT. Governors and Directors should refer to the Governors Expense Policy on the VLE.

PROCEDURES

Authorisation Procedures

Payments to members of staff for personal expenditure (ie. mileage, subsistence etc.) must be made using a travel and subsistence claim form available on line or from the Finance Office.

The procedures for the reimbursement of expenses incurred by staff while engaged on VAT 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 (eg. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form and handed to the Finance Officer within one month of the activity taking place.

Before any expenses are paid they will require approval and authorisation. Designated line managers will approve and authorise all other 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. Claims from the Chief Executive will be signed by either the Chair or Vice Chair of the Board.

Payment will be made via payroll.

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 rate is 0.45p per mile.

Normally mileage claims will be paid only for journeys which start and end at the academy's site or from home to the destination, whichever is the shorter distance.

Total mileage should be confirmed by the attachment of a print out from a route planner website.

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

The VAT will not, under any circumstances, reimburse speeding or parking fines.

Insurance

As the VAT 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 academy trust business.

The mileage rates payable by the VAT 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, employees 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. On occasions 1st class travel may be appropriate especially if travelling during morning peak rush hour and where the member of staff will be presenting on an important Academy Trust issue, perhaps to the DfE and so time preparing on the train journey is important. Such travel must be authorised in advance and tickets must be purchased in advance to ensure best value.

The VAT 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 academy trust and, in such circumstances, prior approval must be obtained from the Headteacher.

Subsistence Allowance: Daily and Overnight

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

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

The VAT 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 VAT 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	£10.00
Dinner	£20.00

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 in the first month's salary unless requested otherwise.

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

This policy will be reviewed every two years by the Finance and Operations Committee. Further advice or guidance should be obtained from your line manager or from the Finance Team/Office Manager within each academy.