



NEWBURY ACADEMY TRUST

Reimbursement of Expenses Policy

DATE APPROVED: December 2016

DATE FOR REVIEW: December 2018

A handwritten signature in black ink, appearing to read "S. H. Way".

SIGNED:

On behalf of the Board of Directors

Reimbursement of Expenses Policy

RATIONALE

As a general rule, staff will be reimbursed for all reasonable expenses which they incur wholly, necessarily and exclusively in the course of the school's business.

AIMS

This policy will ensure that the school complies with Inland Revenue regulations. It is therefore essential that the procedures detailed in this policy are followed when making an expenses claim. This will enable the school to make the reimbursement of expenses without deduction of tax.

PROCEDURES

Authorisation Procedures

Payments to members of staff for personal expenditure (i.e. mileage, subsistence etc.) must be made using a travel and subsistence claim form.

The procedures for the reimbursement of expenses incurred by staff while engaged on school 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 handed to the Finance Officer within one term by the 10th of the month.

Before any expenses are paid they will require approval and authorisation. The CPD budget holder will approve travel claims relating to CPD and the Headteacher 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.

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 school or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to school should be deducted from the total mileage claim for the journey.

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

The school does not normally pay travel from home to normal place of work. In the circumstance of a "second trip" – such as an out of hours journey, if the Headteacher has approved the journey it is possible to claim the full mileage, you should be aware that the reimbursed mileage is taxable.

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

Insurance

As the school 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. They are covered under the Trusts insurance for transporting pupils in their own cars and therefore do not need to take out business cover with their own insurance company. Staff need to complete an OHA6 form once a year in order to use their own cars to transport pupils.

The mileage rates payable by the school 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 at 1st class public transport but they will only be reimbursed the cost of 2nd class travel.

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

The school 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, such as alcoholic drinks, mini-bars etc. will not be reimbursed by the school 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/beverage up to a maximum of:

Breakfast	£ 5.00
Lunch	£ 5.00
Dinner	£ 10.00
Overnight Stay (B&B)	£ 70.00

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 England and, in exceptional circumstances, one night's bed and breakfast accommodation will also be paid.

Re-imburement for Gifts and Rewards

In the event of gifts being purchased by the Headteacher for members of staff, the following guidelines must be followed.

Gifts for an individual member of staff can be given up to the value of £25. Such gifts would be given for 10 years of service, staff attendance draws at the end of term etc.

Whole Staff Rewards such as for recognition of excellent performance in examination results/data results, Ofsted inspections and celebrating successes can be provided up to the value of £250. This is at the Headteacher's discretion. Anything over and above this amount needs to be agreed by the Local Governing Bodies.

EVALUATION AND MONITORING

This policy will be reviewed every two years by the Finance and Staffing Committee.