



Governor Expenses

Date:	September 2026
Responsible Governors:	Full Governing Body
Review in:	September 2027

Introduction

Governing Boards can choose whether or not to pay allowances to governors. It still means that only out of pocket expenses can be reimbursed: payments cannot include attendance allowance or loss of earnings. The cost of paying these allowances will be a charge on the school budget and where a Governing Board decides to make such payments, a suitable budget should be set aside. However, it is always open to any individual to choose whether or not to claim, irrespective of the School's approved policy.

Examples of expenses are as follows:

Travelling – to compensate governors for expenditure incurred by them in travelling to and from training sessions and training courses for governors, including attendance at meetings of the Governors' Forum and other more general meetings outside the school. The allowance will be at the prevailing rate advised by the LA for teachers. Full details of the amounts payable for travelling expenses are available at the school.

Subsistence – to compensate governors for the cost of meals if the performance of duties/attendance at training courses and other more general meetings outside the school require them to be away from their normal place of residence for a period of not less than 4 hours and/or not more than 1 day. The allowance will be at the prevailing rate advised by LA for teachers. Again, full details of the amounts payable for travelling expenses are available at the school.

Eligible expenses may also include:

- care arrangements for an elderly or dependent relative
- support for governors with special needs (e.g. audio equipment)
- support for governors whose first language is not English (e.g. translations)
- telephone charges, photocopying, stationery etc. Governors who, as part of their duties, need to make phone calls are able to claim for the cost of these calls. Only the amount actually spent should be claimed. It is not appropriate for the Governing Board to refund a notional amount for such costs.

Policy

The Governing Board should first decide whether, as a matter of policy, they wish to pay allowances. This decision should be made at a Governing Board meeting and minuted. Where the Governing Board decides to pay expenses, they must define what will qualify for payment and this should be included in the policy. The policy must treat all categories of governor equally and should also cover non-governors who are members of committees. Any allowances for travel and subsistence cannot exceed the rates specified by the Secretary of State for the Environment, Transport and the Regions in respect of elected members of local authorities.

Payment

Any claim for expenses must be processed correctly and records kept. Details about how claims are processed should be given in the policy. The claims procedure should be straightforward and should

be given the information on what to claim and how to do so as part of their induction. Governors' allowances may be subject to audit.

Governors should note that expenses in excess of expenditure count as "earnings" to the Department for Work and Pensions or HM Revenue and Customs. Out of pocket expenses can be set against benefit in these cases. Tax paying governors receiving "honoraria" or "lump sums to cover expenses" rather than straight refunds of expenses incurred are regarded by the HM Revenue and Customs as "employees" and become liable to tax on money received to cover expenses.

Review

The policy should be reviewed annually and in the light of any changes in legislation.

Reference to:

[The School Governance \(Roles, Procedures and Allowances\) \(England\) Regulations 2013: Governance Handbook Oct 2023](#)