



## **MAT Staff Expenses Policy**

<b>Date Approved</b>	<b>MAT Finance &amp; Audit Committee</b>	<b>6<sup>th</sup> July 2023</b>
<b>Date of Next Review</b>	<b>MAT Finance &amp; Audit Committee</b>	<b>5<sup>th</sup> July 2026</b>

## **1. Introduction**

- 1.1 This policy applies to any individual who is claiming expenses from the Multi Academy Trust (MAT).
- 1.2 Expenses incurred by employees will be reimbursed in accordance with the following rules, which are designed to provide reimbursement of reasonable out-of-pocket expenses wholly, exclusively, necessarily and incurred by an employee engaged on the business of the MAT.
- 1.3 All expenses must be agreed in advance with the Headteacher/Chair of Local Governing Body/Chief Financial Officer (CFO). CFO expense claims must be approved by the MAT Chief Executive Officer.
- 1.4 Details of expenses claimed should be submitted on the appropriate form. For mileage claims use MAT Mileage Claim Form – Rev.Feb.23 and for staff expenses use Staff Expenses Claim Form Rev.Sept.22, with accompanying receipts, which must be saved in either pdf, jpg/jpeg/tif/png, doc/docx or xls/xlsx format. Both forms should be signed by both the claimant and the Headteacher/Line Manager.
- 1.5 Claimants should make reasonable efforts to obtain the best value for money, when purchasing items.
- 1.6 Staff Expense claims for reimbursement should not be for significant amounts. Any individual seeking reimbursement for an individual expense claim greater than £750, or submitting cumulative expenses claims greater than £3,000 within a rolling 12 month period should seek prior approval from the CFO. A school Purchase Order should be used wherever possible, with the school address or MAT office being the delivery address for goods ordered.
- 1.7 Any auto-renewal clauses associated with purchases of subscriptions should be deactivated / disabled to ensure that the subscription is not auto-renewed at the expiry of the initial term. Subsequent renewal periods beyond the initial term may be refused for reimbursement.
- 1.8 A VAT receipt must include the name and address of retailer, the retailers VAT registration number, the date of the purchase, details of what goods and/or services have been purchased and the VAT inclusive value of those goods in pound sterling/GBP.
- 1.9 Claims must be submitted within a reasonable time from the date incurred. The Trust reserves the right to withhold payment of expenses that are not submitted within three months after the date incurred and will not be reimbursed unless specifically approved by the Trusts CFO.
- 1.10 The Trust respects staff personal integrity and expects that expense forms will be completed honestly, accurately, promptly and in good faith.



- 1.9 It is the responsibility of claimants to familiarise themselves with the key elements of the expenses policy, and the responsibility of authorisers to understand what, by signing the form, they are authorising.

## **2. Claiming Expenses & Reimbursement**

- 2.1 The MAT will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses fraudulently or in breach of this policy may result in disciplinary action.

This policy does not form part of an employee's contract of employment and may be amended at any time.

- 2.2 Any expenses without proof of purchase i.e. a valid receipt, will not be paid. The only exception will be if approved by the CFO.
- 2.3 Expenses will be reimbursed at the prevailing rates in accordance with the current HMRC rules.
- 2.4 Reimbursement will be credited via BACS to the employees nominated UK bank account. Once processed and correctly authorised, expenses will be paid via the weekly central payroll, usually credited to the employee's bank account on a Wednesday. A remittance advice will be emailed to confirm.
- 2.5 The MAT does not pay advances for expenses.
- 2.6 Expenses will only be reimbursed if they are:
- set out on the correct Staff Expense claim form and authorised in accordance with clause 1.3
  - if it is the Headteacher submitting a claim, then this must be authorised by the Chair of Governors
  - submitted promptly after being incurred; within the same month where possible and no later than 3 months
  - supported by relevant documents, i.e. VAT receipts, tickets, proof of payment being made (not a confirmation of order), credit or debit card slip/statement
  - a full description of the expense incurred and where relevant, why it was necessary in relation to your work duties

## **3. Travel Expenses, Mileage Claims & Parking**

- 3.1 The MAT will reimburse travelling expenses necessarily incurred for business purposes. This is generally limited to the base for journeys as stated in the employee's contract of employment to the business destination and return. Journeys between an employee's home and normal place of work do not constitute business travel and may not be claimed.



- 3.2 The most economic means of travel should be chosen if practicable.
- 3.3 The following rates will apply:
- Where it is cost effective for you to use your car for business travel and you have been authorised to do so, you can claim a mileage allowance in accordance with the current HMRC rules, which is currently £0.45 (forty five pence) per mile.
  - The MAT will reimburse the cost of standard class rail or coach fares on submission of a receipt with an expense claim form.
  - The MAT does not expect you to take a taxi where there is public transport available, unless it is cost effective due to a significant saving of journey time or the number of staff travelling together. A receipt should be obtained for submission with an expense claim form.
  - You can also claim for any necessary parking costs which must be supported by a receipt or the display ticket.
  - Your car must be comprehensively insured for business use while on MAT business.
  - The MAT is not responsible for any fines or penalty fares which you may incur while on MAT business. The responsibility for paying such fines or penalties is yours.
  - All reimbursements will be paid via BACS or in the case of mileage claims, via payroll.

## **4. Overnight Expenses and Subsistence**

- 4.1 If you are required to stay away from home overnight on MAT business, you should agree accommodation arrangements with your line manager in advance. You may claim the costs of overnight accommodation up to the value of £100 (£140 in London) with supporting documentation, such as receipt/statement of account. The MAT will reimburse your reasonable out-of-pocket expenses for overnight stays provided they have been approved in advance by your line manager and are supported by receipts.
- 4.2 The MAT will not reimburse items of a personal nature such as alcoholic drinks, newspapers, and private telephone calls.
- 4.3 If you are required to leave the office on MAT business which necessitates you having to purchase refreshments or a meal during the course of that business, reasonable reimbursement will be made, subject to agreement with your line manager.
- 4.4 Reimbursement for overnight expenses & subsistence will be made via a staff expense claim, see Section 2.

## **5. Other Incurred Costs**

- 5.1 Other goods or services may be reclaimed, but only if all the points in Section 1 Introduction have been followed.