



Document Number IMS-SBD-QUA-003
KRD Number 2012-02-018
Current Revision 2.00

Documentation Extract

Original Document Details

KRD Number: 2008-02-004
Document Number: IMS-FIN-001
Document Name: Finance Manual
Department: Finance
Revision: 5.10

Extract Details

Sections Extracted:

Section 10 – Business Expenses
Page 12-16

Reason for Extract:

For Kibble internet: http://www.kibble.org/publication_scheme/class_4
Section 4.3 Financial Policies and Procedures

NB:

- **Extract Cover Sheet Must Remain with Extract**
- **Extracts are Uncontrolled Documents and are only Valid at Point of Submission**
- **Where Possible an Extract should be Read in Conjunction with the Parent Document**



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KRD Number 2008-02-004
Current Revision 5.10

Finance Manual

10 Business Expenses

This procedure provides guidance to all individuals claiming business expenses for costs incurred in connection with Kibble Group business.

The general maximum levels that can be claimed against each expense are detailed in section 10.11.

This procedure is mandatory to all staff. Failure to comply with this procedure may result in disciplinary action.

10.1 Authorisation of Claims

All expenses must be authorised and no claimant may authorise their own claim.

All expenses must be claimed using the appropriate claim form available from “KibbleNet”. If an employee is unsure of the correct form to submit they should contact the Finance Department.

Expense forms must be authorised in the correct manner by an appropriate signatory. A full list of signatories and their corresponding approval levels can be found in Section 10.11 of this manual.

By authorising transactions, the authoriser is confirming that the costs have been incurred, incurred necessarily and that there is sufficient supporting documentation, such as a receipt, to back up the claim.

Amended claim forms will not be accepted. If changes are required a new form should be completed and authorised in the correct manner.

10.2 Expense Payment Procedure

All claims must be made on the appropriate expenses form and supported by receipts in order for expense payments to be made. Non-attachment of receipts will mean that the item(s) may be disallowed from the claim. The only exception to this rule is mileage claims.

Original receipts must accompany all claims. Credit card slips or statements, on their own, will not normally be accepted as evidence of business expenditure.

You must sign the declaration on the claim form, and the form must be authorised under the procedures described under “Authorisation of expense claims”.

The appropriate form should be submitted within one month from the end of the month in which the expense is incurred. Mileage claims should be submitted to the payroll department, all other claims should be submitted to the Finance Department.

Expense claim submission must be made before the end of the following calendar month from when the expense was incurred, discretion may be allowed in the case of late submission of expenses claims for staff where legitimate explanations exist for delays. Such claims must be authorised by a member of the Kibble Group Senior Management Team (SMT).



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10.3 Cash Advances

Cash advances can be arranged for most business expenses through the Kibble Groups "Petty Cash" process. The Procedures for this can be found within Section 10.11 of this manual.

10.4 Entertainment

Necessary costs of entertaining will be reimbursed on production of receipts. All entertainment expenditure must be authorised by SMT in advance before it is incurred.

The following information must be shown on the claim form:

- The name(s) of attendees,
- The organisation which they represent, and
- The purpose of the entertainment

Kibble will reimburse the costs of gratuities, up to a level of 10% of the total bill.

Costs that are incidental to business entertainment costs (e.g. the cost of a taxi to a restaurant) should be described as business entertainment on the expense claim form.

Alcoholic consumption will be reimbursed up to a maximum of 10% of the total claim.

10.5 Team Development Days

The maximum, annual cost, which can be incurred per employee for a team development day is documented in section 10.11. All claims must be documented on a general expenses claim form and must include the following information:

- The name(s) of attendees,
- The attendee(s) unit
- The purpose of the day

Kibble will reimburse the costs of gratuities, up to a level of 10% of the total bill.

Alcoholic consumption must be restricted to one drink with a meal.

10.6 Un-Receipted Expenses

You may claim the cost of small out of pocket business expenses where it is not normally possible to obtain receipts. Examples of such expenses are:

- underground tickets
- bridge / road tolls

Where it is possible, receipts should be retained and attached to claims. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance. All items claimed should be itemised and described as fully as possible on the claim form.

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10.7 Subsistence

When traveling / working with no overnight stay you may claim the cost of a meal on production of a receipt, provided all of the following conditions are met:

- you are working more than fifteen miles away from your normal place of employment or it is not practical for operational reasons for you to return to Kibble Education and Care Centre
- no catering is provided

And at least one of the following conditions is met:

- Breakfast: If you start work or your journey to work more than one hour before your usual start time (work or journey) and you are away from your work base for half a day or more
- Lunch: If you are away from your work base on Kibble Education and Care Centre business between 11am and 2pm
- Evening Meal: If you are away from your work base and do not expect to be home before 8pm

The receipt for this meal cannot be for food ordered for delivery to your home or purchased elsewhere and consumed at home. Details of the qualifying circumstances, including times away from base, must be included on the claim. A maximum of one alcoholic drink will be accepted on an evening meal claim.

You may claim either the actual reasonable costs, as detailed in section 10.11, of food and drink supported by receipts, or, as an alternative, generic subsistence expenses as detailed in section 10.11. Where subsistence is provided as part of the hotel stay or conference the amount claimed must be reduced. The payments should be claimed on a general expenses claim form.

10.8 Personal Incidental Expenses

While away on business you may claim the actual costs of personal incidental expenses such as newspapers, private calls, laundry, non-alcoholic drinks etc... provided that the total amount spent on such items amounts to no more than £5 per night (where the night is spent in the United Kingdom) or £10 per night (where the night is spent outside the United Kingdom). No receipts will be required to support such a claim, but employees should claim only the costs incurred up to the limit, rather than claiming a round sum allowance.

Kibble Education and Care Centre will monitor claims for personal incidental expenses to ensure the HM Revenue & Customs limits are not exceeded.

10.9 Travel Expenses

10.9.1 Business Travel

Employees will normally be fully reimbursed for the cost of travel if this has been undertaken for business purposes. The purpose of travel should be clearly stated on the claim form.

Personal travel may be combined with business as long as it is pre-approved by your line manager and there are no additional costs to the Kibble Group, however 'Trading down' of travel tickets, i.e. travelling by a less expensive class in order to claim an extra ticket for a family member or friend, is not permitted.

You are welcome to use your own loyalty scheme as long as this does not prevent you from booking the lowest-priced logical choice of travel available.



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10.9.2 Air Travel

Employees who need to travel by air must travel at tourist or economy class prices. If travel is required by any other class approval must be sought from a member of Kibble Education and Care Centre's Senior Management Team (SMT).

Kibble Education and Care Centre will not be responsible for excess baggage claims, except where this has been pre-approved by a member of the Senior Management Team.

10.9.3 Public Transport

Kibble Education and Care Centres preferred method of travel is by public transport. For travel by Bus or Rail a travel warrant can be obtained to reduce the employee's out of pocket expenses. First class travel is not permitted.

10.9.4 Private Car

If you use your own private car on Kibble business you must seek prior authority to do so from your Line Manager. It is the responsibility of the employee to ensure that they have adequate insurance in place to cover the use of a motor vehicle for business purposes and the vehicle has a MOT certificate where applicable. Most motor policies provide cover for private and home to office use, and can usually be extended at little or no additional cost to provide cover for a limited amount of business use.

Mileage claims will only be reimbursed via a payroll claim and only upon submission of a valid driver's licence, MOT certificate (where applicable), and proof of valid business insurance. The payroll department will keep a photocopy / scan of the original documentation provided on record to assist with future claims.

Before travelling, individuals are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available. Where public transport is deemed cheaper and practical an employee may choose to use their own private transport, however in this case Kibble Group will only reimburse to the value of the equivalent public transport cost.

If your journey starts from a departure point other than Kibble Education and Care Centre, your normal daily commute mileage should be removed from the total claimed. The only exceptions to this are after an overnight stay or on a non-working day.

10.9.5 Car Parking

Parking costs incurred in the course of business travel may be claimed via the expenses system, but the costs of parking otherwise at the normal place of work may not be claimed.

10.10 Accommodation

If you have to stay away from home overnight, Kibble Education and Care Centre will pay for the cost of a standard single room with bathroom facilities (normally in a 3 star rated accommodation).

The cost of the room should not normally exceed the limits set out in section 10.11.

Bills for accommodation and any other expenditure incurred in the hotel (such as telephone calls, internet access and meals) must be paid for at the time of departure. Details of all valid expenses should be included on an expenses claim.



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Items such as mini bars, bar bills, newspapers, hotel videos and gym fees are personal and as such cannot be claimed as business expenses and must be deducted from hotel bills, together with any associated service and taxes.

The location of all overnight stays, along with a land line telephone number, must be recorded with the Human Resources department before the stay occurs.

10.11 Allowances

Personal Mileage

	Per mile for first 10,000 business miles in the tax year	Per mile over 10,000 business miles in the tax year	Per Mile Passenger Addition
Cars & Vans	45p	25p	5p
Motorcycles	24p	24p	5p

Meal Allowances

	Un-Receipted	Receipted
Breakfast	£4.48	£8.50
Lunch	£4.25	£7.50
Evening Meal	£9.30	£15.00

Development / Team Building Days

Per Employee	£30
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Personal Incidental Expenses

UK Overnight	£5.00
Outside UK Overnight	£10.00

Overnight Accommodation – Normally 3 Star Hotel

UK (Outside London)	£85.00
UK (London)	£120.00
Outside UK Overnight	To be agreed in advance by SMT