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SectionsExtracted:

Section10 – Business Expenses
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Reasonfor Extract:

ForKibbleinternet: http://www.kibble.org/publication_scheme/class_4
Section4.3 FinancialPoliciesandProcedures

NB:

- x ExtractCoverSheetMust Remainwith Extract
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10 BusinessExpenses

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 suSD -.00.677T3 1 Tf .306 0 TD .0001 Tc [(disciplinar)-6.5(y)]TJ /TT1 1



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10.3 CashAdvances

Cashadvancescan be arrangedfor most businessexpensesthrough the Kibble Groups“Petty Cash” process.TheProceduresfor this canbe found within Section10.11of this manual.

10.4 Entertainment

Necessarycosts of entertaining will be reimbursed on production of receipts. All entertainment expendituremustbe authorisedby SMTin advancebeforeit is incurred.

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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:

- x 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
- x no catering is provided

And at least one of the following conditions is met:

- x Breakfast: If you start work or your journey to work more than one hour before your usual start time (work or journey)



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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



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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

Personal Incidental Expenses

UK Overnight	£5.00
Outside UK Overnight	£10.00

Overnight Accommodation – Normally 3 Star Hotel

UK (Outside London) U – CE K