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Kirklees College



PAYROLL

EXPENSES POLICY

Payroll Policies - Document Control Page

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1. Scope & Purpose

Kirklees College is committed to ensuring the procurement of goods and services on behalf of the College is as simple and efficient as possible. It is recognized that it may not always be practical to purchase goods and services through the official procurement route. As such, it may be more feasible to purchase such items and claim the cost back using Staff Expenses.

2. Introduction

Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of College business. These may arise from attending meetings, training or conferences; or purchases made on the College's behalf.

Any purchase made on behalf of the College must be approved by the budget holder prior to purchase.

3. Tax Considerations

It is essential that the regulations of HM Revenue & Customs (HMRC) are met and therefore this policy must be adhered to when making an expense claim.

Unless specifically stated in Section 5, claims adhering to the procedures in this Policy will be reimbursed tax-free through the Payroll.

Where required under HMRC regulations, certain expenses will be reimbursed through the Payroll subject to income tax and/or National Insurance and/or a P11d will be raised at the end of the respective tax year.

4. Claiming Expenses

4.1. Claimant Responsibilities

4.1.1. Reimbursement for all business expenditure must be claimed using the approved claim form published on SharePoint.

4.1.2. All claims must be completed in full, including employee details, vehicle details (where applicable) and an itemised list of goods and services purchased and/or journeys made.

- 4.1.3. Supporting documentation, such as receipts and/or invoices, must be attached to the claim form.
- 4.1.4. Claims which are not eligible for reimbursement will not be processed and returned to the claimant.
- 4.1.5. Claims should be submitted within one month of the expense being incurred.
- 4.1.6. Reimbursement will not be made for goods and services purchased and/or journeys made which are not claimed within three months.
- 4.1.7. It is the claimant's responsibility to ensure their claim reaches the Payroll department by the 5th of the month. Where claims are received by Payroll after the 5th of the month, the claimant accepts that reimbursement will not be made until the following month.

4.2. Budget Holder Responsibilities

- 4.2.1. The budget holder must check that claims are submitted on the approved claim form and is completed accurately and in full.
- 4.2.2. The budget holder must ensure that the correct resource budget code is clearly stated on the claim form and/or in the approval email to Payroll.
- 4.2.3. The budget holder must ensure that supporting documentation, such as receipts and/or invoices, are attached to the claim form.
- 4.2.4. Claim forms and supporting documentation must be approved and submitted to Payroll by the 5th of the month.

4.3. Payroll Responsibilities

- 4.3.1. Payroll will check that all claims are:
 - Fully complete and accurate
 - Duly approved by the relevant budget holder and budget code allocated
 - Submitted with valid receipts supporting all goods and/or services claimed
 - Supported by valid vehicle documents where journeys have been claimed using a personal vehicle
 - Claimed in line with this policy and the regulations of HM Revenue & Customs (HMRC)

5. Expenses & Benefits

5.1. Travel Using a College Vehicle

- 5.1.1. Staff may be permitted to use College vehicles for pre-authorised journeys. These vehicles can be arranged through the College's Estates department.
- 5.1.2. College vehicles must only be used for business journeys but may be taken home in exceptional circumstances, with prior written permission by the College's Estates department.
- 5.1.3. Where staff use a College vehicle and purchase fuel for the vehicle, they will be reimbursed the actual cost of the fuel, on production of a valid receipt.
- 5.1.4. See Section 5.4 for rules on Parking & Other Fees.

5.2. Travel Using a Personal Vehicle

- 5.2.1. Where necessary, staff may use their personal vehicle to undertake business journeys.
- 5.2.2. Prior to undertaking any business journeys, staff must ensure they hold appropriate insurance; that the vehicle is safe and legal to drive, and that copies of all necessary documents are held by the Payroll department. See Section 5.3 for documentation requirements.
- 5.2.3. Staff are expected to maintain detailed records of all journeys undertaken, including but not limited to, date of journey, reason for journey, postcodes of destinations, miles travelled and miles claimed.
- 5.2.4. All journeys are reimbursed at HMRC's approved rate per mile, regardless of the vehicle age, fuel type or engine size. This rate will not attract additional income tax and/or National Insurance.
- 5.2.5. The rate currently set by HMRC is 45p per mile up to 10,000 miles in any given tax year (6th April to 5th April). Any miles reimbursed over 10,000 will be at 25p per mile.
- 5.2.6. Journeys between an employee's home and place of work will not be reimbursed under any circumstances.
- 5.2.7. Staff may begin and/or end a business journey from their home address (or place where residing) to a place other than a College site. In such circumstances, the actual miles of the

journey must be shown on the expense claim. The normal home to work and/or work to home miles should then be deducted and the result shown as miles to be claimed.

5.2.8. The College accepts no liability for loss or damage to an employee's vehicle or belongings.

5.3. Vehicle Documentation

5.3.1. The College does not provide insurance for staff using their own vehicle. Staff are responsible for ensuring they are appropriately insured prior to travel using their personal vehicle.

5.3.2. Staff are responsible for ensuring their vehicle is safe and legal to drive.

5.3.3. Reimbursement for journeys undertaken using a personal vehicle will only be made where valid copies of the following documents are held by the College's Payroll department:

- Vehicle insurance certificate, clearly showing cover for business use of the vehicle
- MOT certificate, where the vehicle is at least 3 years old
- Photo driving license

5.3.4. Where any or all documents listed in Section 5.3.3. are not held by Payroll for any journeys claimed, such journeys will not be reimbursed.

5.4. Parking & Other Fees

5.4.1. Where car parking fees are incurred during a business journey, they will be reimbursed on production of a valid receipt. Parking fees incurred while visiting any College site will not be reimbursed.

5.4.2. Any parking, speeding or other fines incurred are the responsibility of the individual and will not be reimbursed by the College.

5.4.3. Congestion charges incurred during a business journey will be reimbursed on production of a valid receipt.

5.5. Use of Public Transport

5.5.1. The use of public transport for eligible journeys will be reimbursed upon production of a valid receipt.

- 5.5.2. Staff should use the most economical class of travel. For rail journeys, this would generally be standard or economy class.
- 5.5.3. First class travel is only acceptable where the cost of doing so is lower than the standard or economy travel due to a promotion/ discount. Staff may opt to travel first class but will be expected to cover the difference in cost. Evidence of the difference in cost must be submitted with receipts.
- 5.5.4. Taxis should only be used in exceptional circumstances where other means of transport would not be economical. Journeys between college sites by taxi will not be reimbursed.
- 5.5.5. Home to work and/or work to home travel by any means of transport will not be reimbursed.
- 5.5.6. The College will not reimburse the travel costs of any accompanying person, unless their attendance is required as a representative of the College or the staff member requires assistance by means of reasonable adjustments.

5.6. Subsistence Allowances

- 5.6.1. The following relate to overnight subsistence only:
 - Reasonable expenses for the cost of accommodation, food and drink will be reimbursed where supported by valid receipts
 - Only accommodation required for business purposes will be reimbursed by the College. The costs of additional parties, such as a spouse or family member, will not be met by the College.
 - Personal items, such as alcoholic drinks, will not be reimbursed under any circumstances
- 5.6.2. Where an overnight stay does not occur, staff are expected to cover the cost of any food and/or drink purchased. The College will not cover the cost of any subsistence in these circumstances.

5.7. Accommodation

- 5.7.1. Staff should make reasonable efforts to get the best value possible when sourcing suitable accommodation.
- 5.7.2. As in Section 5.6.1, the College will reimburse the reasonable cost of accommodation, where supported by valid receipts.

5.8. Entertainment

- 5.8.1. In exceptional circumstances, it may be necessary to purchase goods and/or services in the course of entertaining individuals or groups linked to the College.
- 5.8.2. The College will reimburse the reasonable costs of entertaining external individuals or groups where supported by valid receipts.
- 5.8.3. All reimbursements made for entertainment will be made tax-free through the Payroll.

5.9. Eye Tests & Spectacles

- 5.9.1. The College recognizes its obligations under the Display Screen Equipment (DSE) Regulations 1992 [Amended 2002].
- 5.9.2. With prior approval from the College's Health & Safety department, the College will contribute to the cost of an eye test for individuals who use display screen equipment (computer monitor) for a significant part of their working day.
- 5.9.3. The College will reimburse the full cost of an eye test conducted by a suitably qualified optician.
- 5.9.4. Where an eye test identifies a need for spectacles exclusively for VDU, the College will contribute towards the cost of such spectacles. This policy does not apply to contact lenses.
- 5.9.5. Where an eye test identifies the need for spectacles for everyday use, the College will not make any contribution towards the cost.
- 5.9.6. The College will only contribute towards one eye test within any 12-month period.
- 5.9.7. All reimbursements made for eye tests and/or spectacles will be made tax-free through the Payroll.

5.10. Homeworking

- 5.10.1. Where an employee incurs incidental costs through home-working, such as postage or printing, the College will reimburse the full cost on production of valid receipts.

- 5.10.2. The College will not reimburse any additional household costs incurred through home-working, including but not limited to, gas, electricity or home insurance.
- 5.10.3. Any journeys made using a personal or company vehicle from/to an employee's home address whilst working from home must follow the rules as set out in Section 5.2.

5.11. Non-Cash Vouchers

- 5.11.1. Non-cash vouchers are issued to eligible employees on reaching certain service thresholds with the College.
- 5.11.2. £15 vouchers are issued to employees reaching 15 years' service.
- 5.11.3. £30 vouchers are issued to employees reaching 20 years or more with the College. Service thresholds are marked at each 5-year interval.
- 5.11.4. The College will cover the cost of income tax and National Insurance due on each voucher, with payment being made to HMRC at the end of each tax year.
- 5.11.5. Where other non-cash vouchers are issued, these will be covered by this policy, up to a maximum of £50 per voucher.

5.12. Professional Memberships & Subscriptions

- 5.12.1. Reimbursement for personal or professional memberships and/or subscriptions will not be reimbursed, regardless of whether the membership or subscription is required to fulfil the staff member's duties.

5.13. Safety Clothing

- 5.13.1. Staff will be reimbursed the reasonable costs of safety clothing and equipment where required for their role.
- 5.13.2. Staff will be reimbursed the reasonable costs of uniforms where solely required for their role.
- 5.13.3. All reimbursements made for safety clothing, equipment and uniforms will be made tax-free through the Payroll.

5.14. Telephone & Mobile Expenses

- 5.14.1. Staff may be reimbursed the actual cost of business calls made from their home or mobile telephone on production of an itemised telephone bill and submission of a complete and approved claim form.
- 5.14.2. Line rental and equipment costs will not be reimbursed.
- 5.14.3. Work mobiles are provided by the College's IT department under exceptional circumstances. These must only be used for business purposes.
- 5.14.4. Staff will be reimbursed the full cost of telephone bills/ top-up fees for work mobiles, on production of a valid receipt and submission of a complete and approved claim form.
- 5.14.5. All reimbursements made for telephone costs will be made tax-free through the Payroll.

6. Enquiries

- 6.1. All enquiries should be addressed to the line manager in the first instance.
- 6.2. Any further enquiries should be addressed to the Payroll department.

7. Policy Monitoring

This framework will be monitored in line with College pay reviews and/ or changes in Government rates and changes in the regulations of HM Revenue & Customs (HMRC).

8. Changes to Previous Policy

8.1. Details of Current Review

Section	Reason for Change	Previous Wording	New Wording
All	New policy	N/a	N/a

8.2. Review History

Review Date	Reviewed By	Checked By	Approved By	Next Review
Jul 2023	James Riley	Ann Barraclough	Ann Barraclough	Jul 2025

9. Equality Impact Assessment

Assessment Conducted By	Date	Approved By	Date

10. Publication Methods

Audience
SharePoint (Payroll), KCShare (Payroll), Civica, CLT, Staff Communications