

## Appendix E: Checklist for Administrators

The checklists below are not inclusive but aim to provide administrators with a guide to some of the more common items they will come across.

### Items that will need to be declared on the P11D

Expense/Benefit	
Accommodation – job related	
Accommodation –if away longer than 24 months	
Business entertainment – where details of purpose/attendees not given or number of employees>non-employees present	
Equity scheme	
Expenditure without receipts	
External Examiners travel costs	
Financial or tax advice	
Goodwill gifts over £150	
Legal advice	
Loans	
Mileage – ordinary commuting	
Mobile telephones – rental allowances paid	
Private medical cover	
Partners travel – all other cases	
Passports	
Staff entertainment	
Subsidy for places for nurseries not on University premises	
Taxis – returning to work out of hours	
Taxis – to attend social events	
Telephones – payments for use of own phone	
Telephones – payments for a dedicated business line	
Travel Insurance- annual policies	
Visitors –external examiners travel expenses	

### Items that may need to be declared on the P11D if certain criteria are not met

Expense/Benefit	
Discounts on PhD Fees	
Home working costs	
Medical treatment	
Pool cars and vans	
Publications	
Relocation & removals	
Sales to employees	
Staff parties	
Subsistence expenses- visiting foreign academics	
Team building events	
Taxis – late working	
Travel for spouses and family members	
Working lunches	

### Items that are taxable via the payroll

Expense/Benefit	
Clothing allowances	
Long service awards given as cash	
Mileage – in respect of overtime	
Mileage – emergency call outs	
Visitors who are self employed - travel	
Visitors who provide a service for a fee -travel	