



"Offering our community more than a home"

DRAFT

Policy on Payment of Expenses to Staff, Committee and Volunteers

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Last Approved:	25 October 2016
Date Approved:	
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CHA Objectives:

- To ensure that our resources are adequate to deliver our objectives by investing in our people, demonstrating value for money and through robust procurement practices.
- To promote social inclusion by applying principles of equality and diversity to everything we do.

Regulatory Standards:

- The governing body leads and directs the RSL to achieve good outcomes for its tenants and other service users.
- The RSL is open about and accountable for what it does. It understands and takes account of the needs and priorities of its tenants, service users and stakeholders. And its primary focus is the sustainable achievement of these objectives.
- The RSL manages its resources to ensure its financial well-being while maintaining rents at a level that tenants can afford to pay.
- The RSL conducts its affairs with honesty and integrity.

This policy can be made available on request in a variety of different formats, such as on CD, in large print and translated into other languages.

CLYDEBANK HOUSING ASSOCIATION LTD

Policy Aim

Rule 47.6 of the 2013 Model Rules and our Entitlements, Payments and Benefits Policy allow for the refund of any necessary expenses as are wholly necessary incurred by Staff, Committee Members and volunteers in connection to their duties on behalf of Clydebank HA.-

~~Clydebank Housing Association understands that on occasion Management Committee members and employees will incur expenses whilst carrying out their role and must be reimbursed.~~ This policy sets out the expectations and procedure for Clydebank Housing Association reimbursing work/Association related expenses.

Principles

- Employees, Management Committee members and Volunteers of Clydebank Housing Association will be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses.
- Employees will travel to and from their normal place of work in their own time and at their own expense. The cost of travel to and from their place of work will be reimbursed to CHA Volunteers within the limits of the Policy.
- Clydebank Housing Association will reimburse costs of any necessary travel made on its behalf, over and above normal travel to work.
- Travel must be by the most cost effective mode of transport, taking into account journey time as well as monetary cost.
- The Association's electric vehicles must be used by staff members in the first instance if available.
- Any discount obtained in the course of incurring an expense must be included in any subsequent claim submitted.
- Any breaches of this policy may result in disciplinary action in accordance with Clydebank Housing Association's procedures.
- All claims must be made timeously and in line with Financial Procedures

Business Insurance

Employees using their own vehicle for business travel must have their vehicle comprehensively insured and for specifically state for business purposes (not just commuting to a single workplace).

A copy of the insurance certificate must be provided to the Maintenance Assistant before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted.

Clydebank HA will not accept responsibility for any damage to an employees car or for injury to the occupants whilst the car is being used for business purposes. Clydebank HA will not reimburse employees without evidence of valid insurance.

MOT

Employees are solely responsible for ensuring the road-worthiness of the vehicle prior to any journey. A copy of the MOT certificate must be provided to the Maintenance Assistant before travelling for business purposes takes place and expenses submitted. Thereafter, copies of the annual renewal certificates must be submitted. Clydebank HA will not reimburse employees without evidence of a valid MOT.

Rules for Payment of Expenses To Staff and Volunteers

All staff expenses must be approved by their line manager before submission to the Finance, Staffing & General Purposes and Corporate Services Sub-Committee/Management Committee for approval.

1. Travel

Travelling by Car

Staff members, who are authorised to do so, must in the first instance, determine the availability of the Association's electric vehicles prior to using personal vehicles to carry out CHA business.

Where it is cost effective to make a business journey by an employees own vehicle, a mileage allowance may be claimed as follows:

▪ First 10,000 miles	45p
▪ Per mile thereafter	25p
▪ Passenger per mile	5p
▪ Motorcycles per mile	24p
▪ Bicycles per mile	20p

A maximum of 20 miles will be paid for an individual return journey. This can be extended to a maximum of 40 miles in exceptional circumstances where the business is out with our geographical area (conference attendance/meetings) and where the use/availability of public transport and electric vehicle is restrictive. Authorisation is required from the Chief Executive in these instances. ~~Where staff members/volunteers use their cars on Association business, within a 10 mile radius (20 miles return), EVH mileage allowances will be paid.~~

Any expenses claim must detail the number of miles travelled, the destination and the purpose of the journey.

These rates are reviewed in line with HMRC approved allowances.

On the rare occasion where a journey is in excess of a total of 20 miles, public transport should be used wherever possible. However, if a staff member wishes to travel by car for convenience and/or reduced travel time, then the cost of public transport for the journey can be paid provided this amount is less than the actual journey mileage multiplied by the current published EVH mileage rate. The lower of the 2 amounts will always be payable. Full back up information must accompany all claims (public transport costs/mileage information).

If the employee travels directly to and/or from home then the amount of miles between their home and normal place of work should be deducted from the mileage claimed.

Only staff members/volunteers, who have provided details required under the Vehicle Policy, will be permitted to claim mileage expenses.

Parking charges will be reimbursed in respect of authorised business and claims must be accompanied with valid receipts.

Fines for roads and traffic offences (including parking) incurred whilst on official business will not be eligible for reimbursement. Fines for roads and traffic offences (including parking) whilst using the Association's electric car will be payable by the staff member involved.

~~In the event of a traffic accident, whilst on official business, loss of no claims discount and policy excess will be reimbursed by the Association, if secured through its block insurance cover.~~

Travelling by Public Transport

Where public transport is used, the staff member/volunteer may claim the cost of such transport on production of the relevant receipts.

Travel should be by standard class. Where possible, tickets should be booked well in advance (via the Association's credit card whenever possible) to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts. The purchase of a weekly/monthly bus pass for volunteers will be considered if value for money can be achieved.

Travelling by Taxi

The use of taxis, rather than public transport, will be an allowable expense, provided that staff members/volunteers share, wherever possible and otherwise, where emergency use is required due to time restraints or a significant walk alone ~~and~~ at night would result.

All staff members/volunteers should endeavour to use the taxi company contracted to the Association, however, where this is not possible, claims for taxi fares must be accompanied by a dated receipt, showing the name of the taxi company and the driver name or number. The use of taxis is not

permitted for [staff and](#) volunteers travelling routinely to and from their place of work.

The Association will not reimburse any outlay by the employee in terms of a tip to the driver.

Travelling by Air

Where necessary, air travel is permitted. Air travel will be refunded at economy class rates only. Where possible, tickets should be booked well in advance (via the Association's credit card whenever possible) to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.

All journeys must be authorised by a manager prior to being undertaken.

2. Subsistence

Subsistence allowance

Subsistence allowances will be paid to staff in accordance with the current agreement between the Unite Union and EVH. Tax on such payments will be paid by the Association, as previously agreed by the Management Committee, and will be based on the Scottish basic rate of income tax. The rates are reviewed every year as part of salary negotiations and announced thereafter and are based on an extension to the working day (10 hours or more) and/or working out with an employee's normal area. It is therefore necessary to detail the start and finish times of each business activity when claiming the allowance.

For members of staff who are required to attend evening committee meetings, provided that 7 hours have been worked prior to the meeting, a minimum of 10 hours will be credited for that day and subsistence will be paid.

Overnight subsistence

Where an employee is on official duty for Clydebank Housing Association which requires an overnight stay, reasonable expenses will be met by Clydebank Housing Association on production of appropriate receipts. This includes bed and breakfast accommodation up to a maximum value of £100 where not included in the conference booking. Subsistence payments will be paid in line with EVH current published rates plus the additional basic rate of tax as indicated above.

Where possible, accommodation should be booked in advance to ensure the best rate possible. The cost of evening meals will also be refunded (where not included in the conference booking) up to a maximum of £20.

The ~~Section~~ Heads of Section and the Finance and Corporate Services ~~Officer-Manager~~ will scrutinise staff expense claims prior to submission to the Finance ~~Staffing & General Purposes~~ & Corporate Services Sub-Committee/Management Committee.

3. Out of Hours Call Out

In the event of a member of staff being called out (e.g. to attend to an emergency services/alarm reset), outwith normal working hours, a payment of £60.00 (taxable) will be made in addition to TOIL, which will be awarded for actual hours between leaving and returning home.

When passed for payment by the relevant committee, all forms should be signed by the Committee Chairperson.

All claim forms will be kept as a financial record and made available to the Association's auditors as required.

4. Jury Duty

When employees are requested to attend Jury Duty, the Association will make payment per their Terms and Conditions of Employment and employees and will be expected to claim loss of earnings ~~and expenses~~ from the court in line with the up to date jury duty upper limits which are as follows: -

<u>Time spent on Association business</u>	<u>Maximum daily amount which can be claimed*</u>
<u>4 hours or under (First 10 days)</u>	<u>£32.47</u>
<u>Over 4 hours (First 10 days)</u>	<u>£64.95</u>

*as at 19.10.16

<u>Day 11 to day 200</u>	<u>4 hours or under</u>	<u>£64.95</u>
<u>Day 11 to day 200</u>	<u>Over 4 hours</u>	<u>£129.91</u>
<u>After day 201</u>	<u>4 hours or under</u>	<u>£114.03</u>
<u>After day 201</u>	<u>Over 4 hours</u>	<u>£228.06</u>

<u>Amount of lost earnings/benefits</u>	<u>Allowance</u>
<u>Less than 4 hours</u>	<u>£32.47</u>
<u>More than 4 hours (for period from day 1 to day 5)</u>	<u>£64.95</u>
<u>Whole day rate (for period from day 6 up to day 100)</u>	<u>£129.91</u>
<u>Whole day rate (for each day following 100 days)</u>	<u>£230.00</u>

Employees will also be entitled to claim the following allowances and updated rates can be found at the following link:

<https://www.scotcourts.gov.uk/docs/default-source/coming-to-court/jurors/guidetoapplyingforexpensesforjuryservice.pdf?sfvrsn=4>: -

- Travel (cost of public transport ticket, mileage ~~per section 4~~)
- Subsistence - lunch and refreshments (if not provided)
- other expenses, e.g. employing a child-minder or carer (outside your usual care arrangements)

As soon as employees are notified of pending Jury Duty, both their line manager and the Finance and Corporate Services Officer-Manager should be notified in order that the appropriate paperwork can be completed. Notification of loss of earnings received from the Courts paid directly to the employee will be deducted from their next salary. All leave sheets pertinent to Jury Duty will be attached to the remittance advice and passed to the Finance and Corporate Services Officer-Manager for filing in the salary files.

Rules for Payment of Expenses to Committee Members

1. Accommodation

The cost of accommodation, where appropriate, at conferences and seminars will normally be included in the conference fee and therefore be paid directly by the Association.

2. Overnight Allowance

An allowance of £25.00 per night will be paid to Committee members required to stay overnight to cover out of pocket expenses when attending and representing Clydebank Housing Association at conferences or training events.

3. Travel

Where Committee members use their cars on Association business within a 10 mile radius (20 miles return), EVH mileage rates will be paid. This can be extended to a maximum of 40 miles in exceptional circumstances where the business is out with our geographical area (conference attendance/meetings) and where the use/availability of public transport and electric vehicle is restrictive. Authorisation is required from the Chief Executive in these instances.

On the rare occasion where a journey is in excess of a total of 20 miles, public transport should be used wherever possible. However, if a committee member wishes to travel by car for convenience and/or reduced travel time, then the cost of public transport for the journey can be paid provided this amount is less than the actual journey mileage multiplied by the current published EVH mileage rate. The lower of the 2 amounts will always be payable. Full back up information must accompany all claims (public transport costs/mileage information).

Authorisation for the use of cars should be obtained from the Management Committee. Only Management Committee members that have provided details required under the Vehicle Policy will be permitted to claim mileage expenses.

Fines for roads and traffic offences (including parking) incurred whilst on official business will not be eligible for reimbursement.

In the event of a traffic accident, whilst on official business, loss of no claims discount and policy excess will be reimbursed by the Association, through its block insurance cover.

The use of taxis, rather than public transport, will be an allowable expense, provided that members share, wherever possible and otherwise, where emergency use is required due to time restraints or a significant walk alone and at night would result.

All Management Committee members should endeavour to use the taxi company contracted to the Association, however, where this is not possible, claims for taxi fares must be accompanied by a dated receipt, showing the name of the taxi company and the driver name or number.

Where public transport has been used, the Committee members may claim the cost of such transport on production of the relevant receipts. Travel should be by standard class. Where possible, tickets should be booked well in advance to take full advantage of any discounts available on fares.

4. **Child Minding Expenses**

Child minding (baby-sitting) expenses incurred by a Committee member for the purpose of enabling that member to undergo training or to attend meetings will be reimbursed on the basis of the actual cost incurred and will be restricted to the statutory minimum hourly rate.

Close relatives of Committee members will not be eligible for payment of child minding expenses.

Payments will be made without deduction of Income Tax and therefore Committee members claiming such expenses should consider the tax status of their child minder/baby-sitter.

All claims must be accompanied by a voucher for the appropriate amount signed by the payee.

5. **Broadband Expenses**

Broadband expenses will be paid (up to a maximum of ~~£25.50~~ £9.99 per month, increasing by RPI annually) to all Management Committee members to allow them to receive monthly papers, emails and other information in relation to their role. Amounts paid will be monitored and reviewed on an

annual basis. Management Committee members will be required to present a copy of their bill annually to the Finance [and Corporate Services](#) Manager and this will be kept on file.

6. **Loss of Earnings**

The Association's Policy on Benefits and Payments allows for payment for loss of earnings to Committee members, provided that: -

- The payment is not being made in respect of a routine meeting
- Attendance of the person claiming loss of earnings was important e.g. a member of a staffing sub-committee at an interview panel.
- Every effort was made to hold the relevant meeting at a time which would avoid management committee members losing salary or leave, having regard to the cost of other options, such as overnight accommodation costs
- The management committee member concerned provides a letter from their employer confirming that earnings had been lost, or leave entitlement had to be used and the amount or value involved

GENERAL RULES [\(Staff and Management Committee\)](#)

1. Corrective Eyewear

Where an employee, volunteer or management committee member uses VDU equipment for the majority of their role (as stated in Clydebank Housing Association's H&S Manual) they can claim for a contribution towards corrective eyewear in line with EVH published rates.

If further eye tests result in a different prescription being prescribed, the allowance can be claimed again. The allowance can only be claimed on subsequent occasions when there is a change in prescription. Verification of the change in prescription must be submitted with the expense via a letter from the optician that confirms the individual's prescription has changed and they require corrective eyewear for VDU use.

2. Miscellaneous Expenses

Occasionally, other reasonable expenses incurred by employees/ management committee members that are not covered in this policy may be refunded by Clydebank Housing Association. Each case will be considered on its own merits without setting any precedent for the future.

All expenses claims must be submitted using the appropriate claim form and accompanied by receipts to the Finance Department.

Equal Opportunities

Our commitment to equal opportunities and fairness will apply irrespective of factors such as race, sex, disability, age, gender reassignment, marriage & civil partnership, pregnancy & maternity, religion or belief and sexual orientation.

For Office Use Only – Actions required/completed

Customer Consultation Required/Arranged	No
Intranet Update	Yes
F Drive Update	Yes
Website Update	Yes
Leaflet change required?	No
Newsletter Promotion?	No
Other information updated, e.g. posters, automatic email responses, post cards, answering machine messages, etc.	No
Equality Impact Assessment completed	Yes