
EXPENSES POLICY

Title: Expenses Policy

Purpose of Procedure: To provide clear procedural guidelines for staff in relation to reclaiming expenses incurred in travel, subsistence and other expenses.

To assist and facilitate Committee Members wishing to attend meetings, conference etc. in connection with Association business

Section: HR Management
(Relevant to both Committee & Staff)

Date: June 2022

Review Date: June 2025

Charter Standards: N/A

Reference: E.V.H.

INTRODUCTION

Blairtummock Housing Association understands that on occasion employees will incur expenses whilst carrying out their role and they will be reimbursed. This policy sets out the expectations and procedure for doing so.

PRINCIPLES

- Employees of Blairtummock 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.
- Blairtummock 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.
- 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 Blairtummock Housing Association's procedures.

BUSINESS CAR INSURANCE

Employees using their own cars for business travel must have their vehicle comprehensively insured, including for business purposes. A copy of the insurance certificate must be provided to Office Manager before travelling for business purposes takes place and expenses are submitted. Thereafter copies of annual renewal certificates must be submitted. Blairtummock Housing Association 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.

TRAVELLING BY CAR

Where it is cost effective to make a business journey by car, 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

These rates are reviewed in line with HMRC.

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

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.

TRAVELLING BY TAXI

Taxis should only be used when necessary. If not on account receipts should be obtained for the fare and submitted with the expenses claim.

TRAVELLING BY PUBLIC TRANSPORT

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. All claims should be accompanied by tickets and/or receipts.

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 to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.

SUBSISTENCE ALLOWANCE

The rates of the allowance are based on an extension to the working day 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.

Levels of subsistence allowance

1. On duty 10 hours plus £20.05 (at 1st April 2024)
2. 5 - 10 hours out with area £12.27 (at 1st April 2024)

The rates are reviewed every year as part of salary negotiations and announced thereafter.

OVERNIGHT SUBSISTENCE

Where an employee is on official duty for Blairtummock Housing Association which requires an overnight stay, reasonable expenses will be met by Blairtummock Housing Association on production of appropriate receipts.

Where possible, accommodation should be booked in advance to ensure the best rate possible.

Weekend Conferences - Where a member attends a conference involving overnight stays, a provision of £46.59 (at 1st April 2024) per night will be made to cover any expenses incurred.

Care of dependants expenses will be payable if incurred in the course of the Committee Member's duties. The Committee Member requesting care of dependants expenses has to confirm that he/she would not be able to attend for the Association business unless child minding or carer facilities are available.

Payments will be made for children under 16 years of age if there is more than one child or 14 years of age on their own and for dependants who are in receipt of Attendance Allowance/DLA and the Committee Member claiming the expenses is registered as the carer.

For Committee meetings, conferences and seminars, a maximum of eight hours daily will be paid (No allowance will be payable for attending social events). The Association will provide accommodation costs for children under 16 years of age who attend conferences with parent or guardian if crèche facilities are provided.

Payment will only be made if a non-household member is required to provide the service. Babysitting by a husband/wife/member of the household/relative will not be paid.

Payment will be:-

£4.65 per hour/one child (as at 1st April 2024)

£6.20 per hour/two children (as at 1st April 2024)

£7.52 per hour/three or more children (as at 1st April 2024)

The method of payment will be in cash upon receipt of a voucher signed by the baby-sitter and the Committee Member indicating the date and hours of service provided.

CORRECTIVE EYEWEAR

Where an employee uses VDU equipment for the majority of their role (as stated in Blairtummock Housing Association's H&S Manual) they can claim for a contribution towards corrective eyewear. 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.

MISCELLANEOUS EXPENSES

Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by Blairtummock 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 attached form and accompanied by appropriate receipts to PA/Office Manager.

SECTION 3 – SUBSISTENCE ALLOWANCE

DATE	DETAILS	AMOUNT
<i>TOTAL SUBSISTENCE CLAIMED</i>		£

SECTION 4 – OTHER EXPENSES

DATE	DETAILS – please give full details and attach receipts.	AMOUNT
<i>TOTAL OTHER EXPENSES CLAIMED</i>		£

TOTAL VALUE OF CLAIM

SECTION 1 – Mileage	£
SECTION 2 - Other Travel	£
SECTION 3 - Subsistence	£
SECTION 4 - Other expenses	£
TOTAL	£

I certify that the amounts shown were necessarily incurred by me in the course of my duties over the periods shown.

Signed

Date.....

Claim approved by

EXPLANATION NOTES

1. Mileage

Give a description along the following lines:

- Date
- Details
- Purpose of trip
- Miles – miles travelled. If travelling straight from home, deduct the amount of miles between your home and the normal place of work.

2. Other Travel & Accommodation costs

Give the date, the purpose of the trip and the costs involved and get receipts wherever possible. This section is for train fares, buses, car parking, hotel bills and the like.

3. Subsistence

Give the date, brief details of why you are claiming (evening meeting etc) and the amount claimed. You need to use a separate line for each subsistence fee you claim.

4. Other Expenses

Use this section for anything not covered above.