



*1986-2016: Celebrating 30 years working in the community*

<b>Policy on:</b>	<b>Staff Expenses Policy (part of EVH conditions of service reviews; rates reviewed annually) – see salary scales documentation for up to date expenses rates</b>
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<b>Compliant with Charter:</b>	n/a
<b>Compliant with Consultation with Staff :</b>	<b>Consultation completed as part of EVH conditions of service reviews; rates reviewed annually</b>
<b>Compliant with Equal Opportunities:</b>	<b>Taken into account in policy development</b>
<b>Compliant with Internal Business Plan:</b>	n/a

<b>Date draft Approved :</b>	<b>November 2018</b>
<b>Final approval:</b>	<b>November 2018</b>
<b>Date for review:</b>	<b>November 2021</b>

<b>Responsible Officer:</b>	<b>Corporate Services Manager</b>
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## Introduction

**Barrhead Housing Association** understands that on occasion, employees will incur expenses whilst carrying out their role and must be reimbursed. This policy sets out the expectations and procedure for **Barrhead Housing Association** reimbursing work related expenses.

## Principles

- Employees of **Barrhead 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.
- **Barrhead 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 and route 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 **Barrhead Housing Association's** 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 **Corporate Services Assistant** before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted. **Barrhead 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. **Barrhead Housing Association** will not reimburse employees without evidence of valid insurance. Employees are solely responsible for ensuring the road-worthiness of the vehicle prior to any journey.

## Travelling by Own Vehicle

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 |

These rates are reviewed in line with HMRC.

Any expenses 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, 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 with authority of the Chief Executive when necessary and before every journey. Receipts should be obtained for the fare only and submitted with the expenses claim. **Barrhead Housing Association** will not reimburse any outlay by the employee in terms of a tip to the driver.

### Travelling by Public Transport

Travel by bus, train or other public transport should only be by standard class. Where possible, tickets should be booked 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 by the Chief Executive. Air travel will be refunded at economy class rates only. Where possible, tickets should be booked 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 employees' 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 £16.48
2. 5-10 hours outwith area £10.08

#### **Overnight subsistence**

Where an employee is on official duty for the Association which requires an overnight stay, reasonable expenses will be met by the Association on production of appropriate receipts. Where possible, accommodation should be booked in advance to ensure the best rate possible.

## First Aid (Annual Sum)

£456

### Corrective Eyewear

Where an employee uses VDU equipment for the majority of their role (as stated in the Health & Safety Control Manual), they can claim £90.89 (correct at April 2018) 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 expenses claim via a letter from the optician that confirms the individual's prescription has changed and they require corrective eyewear for VDU use.

### Professional Fees

The Association may refund annual fees you pay for membership of professional institutions depending on the following conditions.

- Your membership must be directly relevant to your job
- We will only refund one set of fees if you are a member of more than one institution.
- You will need to give us receipts for the fees, and;
- We will make payments after tax.

### Miscellaneous Expenses

Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by **Barrhead Housing Association**. Each claim will be considered on its own merits without setting any precedent for the future.

All expenses claims must be submitted using the appropriate form and accompanied by appropriate receipts, where appropriate to Corporate Services Director.