



## EXPENSES POLICY

**DATE APPROVED:** 18 APRIL 2024

**REVIEW DATE:** APRIL 2029

## **Introduction**

This Policy covers:

- A. Staff Expenses
- B. Committee Expenses

### **A. Staff Expenses**

#### **1. Introduction**

Calvay 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 Calvay Housing Association reimbursing work related expenses.

#### **2. Principles**

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

#### **3. Business Insurance**

Employees using their own vehicle for business travel must have their vehicle comprehensively insured and specifically for business purposes (not just commuting to a single workplace). Please use the Vehicle Declaration Form to register this with Corporate Services.

## **4. TRAVEL**

### **4.1 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.

### **4.2 Travelling by Taxi**

Taxis should only be used with authority of their line manager or Operations Manager / Director when necessary and before every journey. Receipts should be obtained for the fare only and submitted with the expenses claim. Calvay Housing Association will not reimburse any outlay by the employee in terms of a tip to the driver. Where possible, the Calvay Housing Association Taxi Account should be used.

### **4.3 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.

#### **4.4 Travelling by Air**

Where necessary, air travel is permitted by the Director. 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.

### **5. 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 are set by EVH each year. See Appendix 1 for the allowance amount.

#### **5.1 Overnight Subsistence**

Where an employee is on official duty for Calvay Housing Association which requires an authorised overnight stay and there is no food provided, reasonable expenses will be met by Calvay Housing Association on the production of appropriate receipts. Accommodation should be booked in advance and authorised by the Line Manager or Director.

Maximum Claim for meals is:

Breakfast	£10.00
Lunch	£15.00
Evening Meal	£25.00

Receipts must be provided with your expenses claim.

### **6. CORRECTIVE EYEWEAR**

Calvay will pay for corrective eyewear in line with EVH Terms & Conditions. See appendix 1 for the current rate.

## **7. MISCELLANEOUS EXPENSES**

Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by Calvay 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 expenses form and accompanied by appropriate receipts, where appropriate, to their line manager.

### **B. Committee Expenses**

#### **1. The Principles**

The service provided by Committee Members is voluntary. Expenses reasonably incurred by Committee Members in carrying out their voluntary duties can be reimbursed.

#### **2. Aims of the Policy**

This policy aims to assist and facilitate Committee Members wishing to attend Committee meetings, seminars, training events, conferences and other meetings or events in connection with the business of Calvay Housing Association.

It is designed to lay down the criteria for legitimate expenses to be claimed and to ensure that Committee Members are not financially disadvantaged through their volunteer work for the association, but to also ensure that all such claims are accountable.

#### **3. Conferences/Seminars/Training**

Committee Members who attend conferences, seminars or training courses approved by the Association will have the respective fee paid by the Association.

Where food is not provided, Committee Members can claim for a meal as long as receipts are provided. The following maximum allowance limits will apply:

Breakfast	£10.00
Lunch	£15.00
Evening Meal	£25.00

#### **4. Care of Dependants Expenses**

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 or she would not be able to attend the Association's business unless childminding/care facilities are available.

Payment will be made for children under 16 years of age and for adult dependants, who receive the appropriate state allowance. In exceptional circumstances, if the person required to be cared for have to accompany the Committee Member to a conference/event, the Association will provide accommodation costs for children under 16 years who require to attend with their parent.

A maximum of 8 hours will be paid in any one day plus travel time to and from the event: No allowance will be payable for attending social events.

Payment will only be made if a non-household member is required to provide the service. Babysitting by close family\* will not be paid. Baby sitters/carers require to be 16 years of age or older.

Payment will be in line with standard hourly rates for local care companies.

\* Close family means spouses & partners, children, parents, grandparents and siblings)

Should the operation of the policy cause any undue or excessive difficulties for Committee Members, then in extreme circumstances, it may be varied at the discretion of the Office Bearers of the Management Committee.

Any income tax or other tax liability arising out of the above will be the responsibility of the Committee Member.

#### **5. Travelling Expenses**

Committee Members who require transport to attend meetings, seminars or conferences due to distance to the venue, reasons of security or due to medical conditions, will be reimbursed for their outlays. Committee Members are requested to share this service to minimise costs.

## **5.1 Travel within Glasgow**

Committee Members who attend training seminars, meetings or conferences within Glasgow will be reimbursed for travelling expenses as follows: -

### **5.1.1 Taxi**

Committee Members may use the account set up with the Association (contact Corporate Services for information). If more than one Committee Member attends the respective event the taxi service requires to be shared, where appropriate.

### **5.1.2 Public Transport (Bus/Rail)**

Committee Members will be reimbursed where proof of purchase is provided.

### **5.1.3 Private Car/Motorcycle**

Where a Committee Member elects to use his/her own vehicle the following rates will be allowed: -

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|------------------------|-----|
| ▪ 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.

In addition to these rates, Committee Members will also be reimbursed for car parking costs – receipts must be provided. The Association will not be liable for parking or any other motoring fine incurred.

Insurance of the vehicle is the Committee Member's responsibility as is the roadworthiness of the vehicle. The Association will not be held liable for any costs incurred in the repair or replacement of the vehicle including the cost of insurance excess.

## **5.2 Travel outwith Glasgow**

If the venue of the meeting, seminar or conference is located outwith Glasgow the following rules apply: -

### **5.2.1 Public Transport (Bus/Taxi)**

Committee Members are requested to use public transport (Bus/Rail) for the main part of the journey and where necessary Taxi from Bus/Rail link to venue.

Receipts must be provided to make a claim.

### **5.2.2 Private Car/Motorcycle**

Where a Committee Member elects to use his/her own vehicle the following rates will be allowed:-

- 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.

### **5.2.3 Exemption to the rules**

There are two exemptions to those rules:-

- a. Where there are security risks or medical grounds Committee Members may use Taxi (full fare reimbursed) or their own vehicle (mileage rates paid for whole journey). This must be advised to the Director in advance of travel.

Specific to medical grounds – European Communities model parking card for people with disabilities must be held by the Committee Member, with the association being given an appropriate copy.

- b. Where the situation arises that several members are attending the same event and where one of the members could transport all the members at a lesser cost than all members travelling individually by public transport, the transporting member may obtain the mileage for the travelling alone, with no other members requiring payment.

## **6. Subsistence Payments to Committee Members**

Committee Members who attend a residential event involving an overnight stay should be granted an allowance to cover out of pocket expense of £25 per night. All spend should be evidenced by receipts.

## **7. Claiming Expenses and Allowances**

Claims should be made within one month of expenditure being incurred and will be paid into the Committee Member's Account by BACS.

All claims must be made on the official expenses claim form. The claim form must then be authorised by the Director or the Operations Manager.

Where appropriate, receipts must be provided for all expenses claimed.

Where actual expenses are known in advance or where the Committee Member may incur expenses they cannot afford, they may request advance payment, signing a remittance when they receive the cash or BACS payment.

## **8. Inland Revenue**

The Committee Member will be responsible for any matters concerning income tax in relation to any payments made in accordance with this policy.

## Appendix 1: Current Rates/Allowances (April 2024)

Allowance	Discretionary or not Discretionary	Amount	Comments
<b>Staff</b>			
Travel by own Vehicle	Not discretionary. This is set in the terms & conditions and by HMRC as non-taxable allowances for travel.	45p for first 10,000 miles 25p per mile thereafter 5p per passenger per mile 24p per mile for motorcycles 20p per mile for bicycles 5p per mile for fully electric cars	Travel cannot be claimed to and from work.  Hybrid vehicles are classed as petrol/diesel cars
Subsistence	The decision to pay subsistence is discretionary but the rate is not.  The rate is negotiated as part of the salary negotiations.	£17.26 for staff on duty 10 hours' plus  £10.56 for work out with geographical area and between 5 and 10 hours	As per EVH Terms and Conditions
Overnight Stay	This is discretionary and based on no food being provided	£10.00 Breakfast £15.00 Lunch £25.00 Evening Meal	Overnight stay accommodation should be booked in advance and paid by the Association. Receipts are required for the amount to be reimbursed.

Corrective Eyewear	Not discretionary.	EVH Allowance of £95.22.	£95.22 is the negotiated amount from Terms & Conditions that staff can claim for the association when they are assessed for needing glasses for VDU.
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<b>Committee Members</b>			
Conferences Seminars Training Courses	Discretionary and based on no food being provided at the event.	£10.00 Breakfast £15.00 Lunch £25.00 Evening Meal	Receipts are required for the amounts to be reimbursed.
Overnight Stay Subsistence Allowance	Discretionary	£25	Paid over and above the allowance for meals. This is to ensure no member of the Committee feels they cannot socialise or be part of the evening at a conference etc.
Care of Dependants Expenses	Discretionary	To be agreed and based on local care rates.	This is for children and adults and based on a local care provider rate.
Travelling in your own Vehicle	Discretionary, however rates set by HMRC	45p for first 10,000 miles 25p per mile thereafter 5p per passenger per mile 24p per mile for motorcycles 20p for bicycles 5p per mile for electric cars	Committee are encouraged to use public transport, share taxis and if using their car, share where they can.  Hybrid cars are classed as petrol/diesel