



EXPENSES POLICY

**Approved
Review due**

**5 December 2019
December 2022**

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.

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.

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 Finance Officer before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted. Calvay 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. Calvay 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 a line manager or 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.

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 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.

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 - £16.85 (£17 from April 2020)
2. 5-10 hours outside area £10.31 (£10 from April 2020)

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

Overnight Subsistence

Where an employee is on official duty for Calvay Housing Association which requires an authorised 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. Reasonable costs of evening meals will also be refunded.

Corrective Eyewear

Where an employee uses VDU equipment for the majority of their role (as stated in Calvay Housing Association's Health & Safety Control 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 expenses claim 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 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 attached form and accompanied by appropriate receipts, where appropriate, to the Finance Officer.

Calvay Housing Association's
STAFF EXPENSES CLAIM FORM

SECTION 1 – MILEAGE

All mileage claims should show net miles being claimed – i.e. normal home to base miles having already been deducted.

DATE	DETAILS OF TRIP	PURPOSE OF TRIP	MILES
		TOTAL MILES CLAIMED	
		@45p/mile =	£

SECTION 2 – Other Travel & Accommodation costs

DETAILS – please give full details and in particular any claims not supported by a receipt.	COST
TOTAL OTHER TRAVEL & ACCOMMODATION COSTS CLAIMED	£

SECTION 3 – SUBSISTENCE ALLOWANCE

DATE	DETAILS	AMOUNT
TOTAL SUBSISTENCE CLAIMED		£

SECTION 4 – OTHER EXPENSES

DATE	DETAILS – please give full details and in particular any claims not supported by receipt.	AMOUNT
TOTAL OTHER EXPENSES CLAIMED		£

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.