EXPENSES POLICY – STAFF

August 2026

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Applicable Committee(s)	Corporate Services Sub Committee
Owner - role	Director Finance & Corporate Services

Record of Updates/Changes			
Current Version	**Date Approved**	**Approved By**	**Changes**
V3		**Management committee**	**Update to mileage rate and new system for claiming expense**
V2		**CS Sub**	**Clarification to mileage expenses**
V1	25/05/2023	CS Sub	New policy approved

1.0 PURPOSE

It is Castlehill Housing Association's policy that staff will be reimbursed for expenses incurred while on authorised CHA business. CHA has acceptable levels of expenditure, outlined in this policy and must only be deviated from following approval from the Chief Executive.

Staff must ensure that claims made for travel and subsistence expenses are reasonable and accurate and in line with this policy document.

This document provides guidance on:

- The type of expenses or allowance that can be paid
- The rate that can be paid in relation to an expense or allowance
- How the expense or allowance can be claimed.

This policy does not form part of the employee's contract of employment and it may be amended from time to time.

2.0 SCOPE

This policy applies to all staff of Castlehill Housing Association.

3.0 EXPENSES

3.1 TRAVEL

CHA will meet any travel expenses incurred by any member of staff while undertaking activities on behalf of the CHA.

Essential car users who use their own vehicle to travel to CHA properties or to visit service users regularly are entitled to claim for each trip undertaken for work purposes. Distances should be calculated based on miles travelled. Only mileage in excess of your normal daily commute from home to the office base should be claimed. Examples of how mileage claims should be calculated can be found in appendix 1.

Staff members who are not essential car users can claim for travel expenses as and when they are incurred.. Mileage should be only claimed in excess of a normal daily commute from home to the office base.

The normal mode of transport outside CHA's area of operation, and thus the standard reimbursement, is equivalent to a standard class rail ticket. However, where it can be demonstrated that there would be a saving to CHA in either travel costs or time, travel by car may be permitted. Travel by car in these instances should be approved by a line manager in advance of the journey and the expense being incurred.

Air travel may be authorised for journeys when the cost is less than the rail fare or where the working-hours lost in going by rail/car outweighs the cost benefit. This should be authorised by the appropriate director before being booked.

Employees claiming mileage allowances must maintain a fully comprehensive insurance cover for the vehicle being used. Such insurance must be endorsed to cover for use of the vehicle for business use and include for passenger cover, in the event that additional passengers are being carried on CHA business.

Expense	Conditions
Standard fares on public transport	Expenses will be paid on submission of an expense claim and when accompanied with a valid receipt. The Association will only cover the costs of standard class rail travel and economy class air fares.
Taxi Fares	Expenses will be paid on submission of an expense claim and when accompanied with a valid receipt. They can only be claimed in line with the guidance above, where it indicates that this is the most cost-effective form of transport. Examples of where this may apply is, accessibility issues, the start/end time of event being such that a taxi fare reduces the need for overnight accommodation or where parking charges would incur a greater cost than a taxi.
Car Parking Fees	Expenses will be paid on submission of an expense claim and when accompanied with a valid receipt. Any fines or fixed penalty notices will not be covered by the association.
Mileage Allowances	Mileage can be claimed through the expense system or expense form, based on the following rates: Car mileage rate: First 10,000 miles per year: 55p per mile After 10,000 miles per year: 25p per mile Bicycle allowance: 20p per mile

3.2 MEALS

Expense claims for meals can be made where a staff member is attending a meeting or event on CHA business where catering is not provided at the event/meeting that is being attended. Expenses may also be claimed where dietary restrictions mean that an individual is not able to eat the meal provided.

Breakfast/Lunch may be claimed up to £8.00 each and Dinner up to £17.50.

All claims must be accompanied by a suitable VAT receipt and where there is no receipt submitted with an expenses claim, no payment will be made. No alcohol will be paid for. Expense claims must be submitted in accordance with the procedure in Section 4.

3.3 ACCOMMODATION

Seminars and events will be booked for staff by Corporate Services. Often the cost of accommodation will be included in the event booking. Where it is not, hotel accommodation will be procured on behalf of the staff member by CHA. Where the cost of the accommodation, including breakfast, is in excess of £100 per night the Chief Executive will approve the cost, in advance of the booking taking place.

3.4 MOBILE PHONES

Staff who require to be contactable when they are travelling out of the office on Association business and Senior staff will usually be provided with a work mobile phone. In some cases, with prior agreement from their line manager, an employee may opt to use their personal mobile for work purposes. Where this agreement is in place an employee will receive a taxable monthly allowance of £6.00 to reimburse them for the usage of the phone for work related calls.

4.0 CLAIMS PROCEDURE

All expense claims must be submitted using the relevant claims process as detailed below..

Staff should submit all expenses via the PeopleHR expenses app, where online approval is provided by their line manager. Guidance on how to complete the form and online approval is available on the HR SharePoint site. At the end of each month, all expenses submitted **and** approved are downloaded from PeopleHR by the HR Team and provided to the Payroll Team for processing. Expenses are paid through the payroll system one month in arrears.

If a staff member does not have a work mobile to access the PeopleHR app, then mileage and other expenses can be claimed using an expense claim form which can be found on the Finance Team Sharepoint page. Receipts must be embedded within the approved expense form and must be approved by their line manager prior to submission to Payroll via the expenses email (expenses@castlehillha.co.uk) for payment one month in arrears.

The line manager is responsible for reviewing all expense claims before authorisation, ensuring that information is recorded accurately, and suitable receipts are attached to the claim.

Essential Car users are expected to submit mileage claims monthly, for processing in an accurate and timely manner. All other expenses must be approved andsubmitted to the Finance department no later than 3 months from when the expense was incurred. Expenses submitted by the appropriate payroll deadline will be processed and paid alongside salary payments, on the 27th of the month.

Any abuse of the expenses procedure will result in an action under the disciplinary procedure, which could include further action, up to and including dismissal.

Appendix 1 – Examples of how to calculate mileage claims

A) If you start and end your day from home:

1. Calculate the total mileage driven in one day for business purposes

2.Calculate your normal office commute (both ways)

3. The difference between 1) and 2) is the amount of mileage that can be claimed for that day

For example:

if you have driven 80 miles for business purposes in a day and your normal office commute

(there and back) is 15 miles, your claim for that day would be 65 miles.

B) If you start and end your mileage calculation from the office:

If you have come to the office to collect papers or keys and then are undertaking a work journey and returning to the office, you would calculate the mileage in the normal way so office to destination to office. No deduction for normal commute is required as no element of your normal commute has been included in the mileage calculation.

For example, you come to the office in the morning, but then have to make a trip to Stonehaven in the afternoon, following which you return to the office.

The mileage claim in this instance would be 36miles being the return journey from Carden to Stonehaven.

C) If you start your mileage calculation from the office but finish your journey at home:

If you commence your mileage calculation from the office and make a number of site visits, but do not return to the office before driving home, your mileage claim for that day would be office to destinations plus final destination to home, less normal office commute (one way).

For example, you come to the office in the morning, then make a trip to Stonehaven but, rather than come back to the office, you drive straight home to Banchory.

The mileage claim in this instance would be 15 miles, being office to Stonehaven (18 miles) plus Stonehaven to Banchory [16miles] less normal commute one way (19miles).