



## EXPENSES POLICY – STAFF

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<b>Applicable Committee(s)</b>	Corporate Services Sub Committee
<b>Owner - role</b>	Director Finance & Corporate Services

<b>Record of Updates/Changes</b>			
<b>Current Version</b>	<b>Date Approved</b>	<b>Approved By</b>	<b>Changes</b>
V1			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 travel to CHA properties or to visit service users regularly should complete an individual mileage form each month, which is approved by their line manager. This information is sent to payroll on a monthly basis and paid one month in arrears. 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.

Staff members who are not essential car users can claim for expenses as and when they occur, using an expense claim form.

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 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 form 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 form 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 form 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 appropriate expenses form, based on the following rates:  Car mileage rate: First 10,000 miles per year: 45p per mile After 10,000 miles per year: 25p per mile  Bicycle allowance: 20p per mile

### 3.2 MEALS

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 made via an expense claim form and must be accompanied by a suitable VAT receipt. Where there is no receipt submitted with a claim form, no payment will be made. No alcohol will be paid for.

### 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 cost will be approved by the Chief Executive, 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 claim form. Copies of forms are available on the Shared Drive or can be requested from Finance. Receipts must be provided as detailed in this policy.

The line manager is responsible for reviewing 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 claims must be signed and submitted to the Finance department no later than 3 months from when the expense was incurred. Expense claims received by the appropriate payroll deadline will be processed and paid alongside salary payments, on the 27<sup>th</sup> 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.