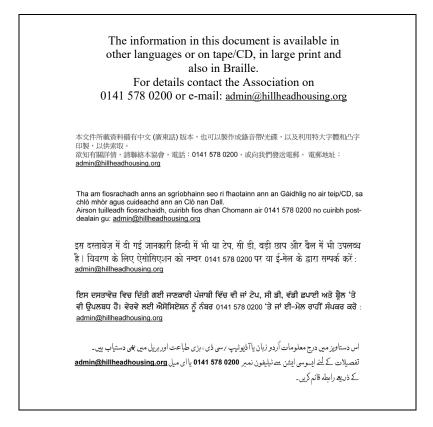


# POLICY ON STAFF MEMBER EXPENSES

# Last reviewed by Management Committee : 23 August 2023

# Date due for review: August 2026



Regulatory	Standard 3 The RSL manages its resources to ensure its financial well-being, while maintaining rents at a level that tenants can afford to pay.	
Compliance	3.6 The governing body ensures that employee salaries, benefits and its pension offerings are at a level that is sufficient to ensure the appropriate quality of staff to run the organisation successfully, but which is affordable and not more than is necessary for this purpose.	
Financial Impact	Low	
Risk Assessment	low	

## Introduction

Hillhead Housing Association 2000 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 the Association reimbursing work related expenses.

## Principles

- Employees of Hillhead Housing Association 2000 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.
- Hillhead Housing Association 2000 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 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 the Association's procedures.

#### **Business car insurance**

Employees using their own cars for business travel must have their vehicle comprehensively insured and for business purposes. Hillhead Housing Association 2000 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.

#### Travelling by car

Where it is cost effective to make a business journey by car, a mileage allowance may be claimed as follows:

•	First 10,000 miles	45p
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- 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 expense 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 then the amount of miles between their home and normal place of work should be deducted from the mileage claimed.

## Travelling by taxi

An account is in place with a local taxi firm for use, when necessary, by staff and committee members. Taxis should be booked through the Association's office for monitoring purposes. If it is necessary to use an alternative firm, receipts should be obtained for the fare and submitted with the expenses claim.

## Travelling by public transport

Travel should be by standard class. Where possible, tickets should be booked well 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. Air travel will be refunded at economy class rates only. Where possible, tickets should be booked well 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 for more than 10 hours
- 2. On official duty for 5-10 hours outwith area

#### Rates

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

#### Overnight subsistence

Where an employee is on official duty for Hillhead Housing Association 2000 which requires an overnight stay, reasonable expenses will be met. The nightly rate of this subsistence is £25 per 24 hours and is calculated to cover for example telephone calls home, tea/coffee/biscuits on longer journeys and a contribution to drinks with meals etc.

#### **Corrective Eyewear**

Where an employee uses VDU equipment for the majority of their role (as stated in the Association's H&S Manual) they can claim for a contribution towards corrective eyewear and contact lenses. 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 expense 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 the Association. Each case will be considered on its own merits without setting any precedent for the future.

All expenses claims must be submitted using the Association's claim form and accompanied by appropriate receipts to the Finance Officer.

# **Data Protection**

Hillhead Housing Association will treat personal data in line with its obligations under the current General Data Protection Regulation and its own Privacy Policy. Information regarding how data will be used and the basis for processing data is provided in the Association's Privacy Notice.

# Equal Opportunities

The Association will seek to ensure that in implementing this policy that no group, organisation or individual will receive less favourable treatment or be discriminated against regardless of their race, colour, ethnic or national origin, language, belief, age, sex, sexual orientation, gender realignment, disability, marital status, pregnancy or maternity. We will positively endeavour to achieve fair outcomes for all.