



## **ORE VALLEY GROUP**

### **BOARD AND STAFF PAYMENT OF EXPENSES POLICY**

Issue No	
First Approved	
Last Reviewed	July 2010
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Review Requirement	5 Years

# **BOARD AND STAFF EXPENSES POLICY**

## **Principles**

The Ore Valley Group consists of Ore Valley Housing Association, which is the parent company and has 3 subsidiary companies, namely Ore Valley Enterprises, Fife HARCA and Cardenden Heat and power (CHAP).

This in turn dictates that there are four Boards each consisting of their governing Board members.

The purpose of this policy is to specify the circumstances in which Board and Committee members, staff and Volunteers can claim expenses and to outline procedures for claiming and monitoring of payment of expenses.

This Policy should be cross referenced with the following:

- Code of Conduct
- Committee handbook
- Scottish Housing Regulatory Framework
- Related guidance from Scottish Housing Regulator

In accordance with Schedule 7 of the Housing (Scotland) Act 2001, Ore Valley Housing Association will not make payment or grant a benefit to a member of the Board, officer or employee of the Association (or anyone who has been one of these in the preceding twelve months) except in accordance with the Scottish Housing Regulator's Guidance issued from time to time.

The Association or one of its Subsidiaries will reimburse Board / Committee members, staff and Volunteers for reasonable expenses necessarily incurred in connection with work, where receipts are provided, or where an expenses form is provided for mileage.

Any discount obtained in the course of incurring an expense must be included in any subsequent claim.

## **Eligible Expenses**

Expenses will only be paid for the following types of expenditure and only where alternative provision was not included. For example, expenses cannot be claimed for meals, accommodation, transport, etc where these are already included in any attendance fee or they are provided free of charge.

### **Travelling**

The Association or one of its Subsidiaries will reimburse the reasonable costs of necessary travel made on our behalf. Travel to meetings and between offices must be by the most cost effective mode of transport, taking into account journey time as well as monetary cost.

## **Normal travel to work**

Employees and Volunteers travel to and from their normal place of work in their own time and at their own expense. Where an employee or Volunteer is asked by the Association to travel to a different place, and where the travel cost exceeds the travel to their normal place of work, reasonable costs will be reimbursed.

## **Travelling by car**

Where it is cost effective to make a business journey by car, a mileage allowance may be claimed as follows, (Taken from EVH annual Salaries information):

### **Cars**

Mileage - first 10,000 miles	45p
Per mile thereafter	25p
Additional Passenger - per mile	5p
Motorcycles - per mile	24p
Bicycles - per mile	20p

These rates are reviewed from time to time, in line with the Inland Revenue rules.

Expenses claim should detail the number of miles along with the destination and purpose of travel.

If the employee, Board / Committee Member or Volunteer 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.

## **Business car insurance**

Employees and Board Members using their own cars for business travel must have their vehicle comprehensively insured for business purposes. A copy of the business insurance cover must be provided to the employer before the first travel, and thereafter copies of annual renewals. The Association or any of its Subsidiaries will not accept responsibility for damage to an employee's car or for injury to the occupants whilst the car is being used for business purposes.

## **Essential car user allowance**

Where the usage of car is essential for the job, the employee will receive the essential car user allowance. The rate of the allowance will be reviewed every year.

## **Travelling by taxi**

Taxis should only be used when necessary. Receipts should be obtained for the fare and submitted with the expenses claim.

## **Travelling by public transport**

Travel should be by standard class. Rail travel will be refunded at second-class rates only. Where possible, tickets should be booked well in advance to obtain cheaper fares. All claims should be accompanied by tickets or receipts.

## **Travelling by air**

Where necessary, air travel by economy class only will be refunded. Tickets should be booked as far in advance as possible to ensure most cost effective arrangements. Copy of tickets and receipts must be attached to the expenses claim.

## **Subsistence allowance**

The rates of allowances are based on the duration and it is therefore necessary to detail the start and finish times of each business absence when claiming allowance.

### **Levels of subsistence allowance**

1. for employees who are on duty for more than 10 hours in any one day
2. for employees who are on duty between 5 and 10 hours in any one day

### **Rates**

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

### **Meals**

Subsistence allowances will be payable to Board/Committee or staff members and volunteers who are prevented by their official duties from taking their meal at home (or where they would normally take their meals) and thereby incur additional expenditure.

If Staff and Board/Committee members are required to be away overnight and meals are not provided then the subsistence allowance for over 10 hours will be paid, where reasonable meals can not be obtained within these limits then the cost of the meal will be paid on provision of a proper receipt to the value of £20.00.

### **Child Care**

The costs incurred through having to have a child looked after while carrying out duties related to the Ore Valley Group will be met by the Association, provided that a receipt for expenses incurred is provided and the person minding the child is not a member of the Boards/Committee member's household.

Child minding expenses will be paid for any child or stepchild or any child for whom the individual is the legal guardian. The child must normally live with the individual and be under the age of sixteen.

The Association or one of its Subsidiaries may ask for documentary evidence of any child's age or their legal guardian before paying expenses. Childcare costs cannot be claimed where cheaper or free alternatives were available, for example a crèche was provided.

### **Care of Other Dependant Relatives**

Expenses will be paid for costs incurred through having other dependent relatives cared for while carrying out duties providing that they can provide a receipt for expenses incurred and the person caring for the dependent is not a member of the individual's household.

The Association or one of its Subsidiaries may ask for documentary evidence of the relationship of the dependent to the committee member and any legal duty of care, e.g. payment of a relevant social security benefit, payment from social work etc before paying expenses.

### **Overnight subsistence**

Where an employee or Committee Member is on official duty which requires an overnight stay, reasonable expenses will be met by the employer on production of receipts. This includes bed and breakfast accommodation. Accommodation should be booked in advance to ensure best deals available. The cost of evening meals would also be refunded up to a maximum of £20.00.

### **Prescribed spectacles**

Where an employee uses the VDU equipment for the majority of their role (as per the H&S Manual) they can claim a one-off contribution of £40.00 towards spectacles. If their sight deteriorates again and they are prescribed different spectacles, they can claim the allowance again. This allowance is not to be used for changing frames other than as a result of a medical prescription.

### **Other expenses**

Occasionally, other reasonable expenses incurred by employees and Board/Committee Members, that are not covered in this policy might be refunded by the Association. Each case will be considered on its own merits without setting a precedent for the future.

### **Expenses form**

All expenses claims must be submitted using the attached form (appendix 1) and accompanied by appropriate receipts to the individuals line manager or the CEO. For mileage, staff members should maintain a log of their annual mileage claims (appendix 2) and provide this to the Corporate Support Manager at the end of each financial year.



## Ore Valley Housing Association - EXPENSES CLAIM FORM Appendix 1

### SECTION 1 – MILEAGE

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

Name		Expenses Claim Form				
Car Reg.		Month & Year				
Miles Brought Forward		0				
Date	Destination & Details	Miles	Rate £	Amount £	Other Expense £	Details
			0.45	0.00		
Totals		0	0.45	0.00		0.00
Total Miles to Carry Forward		0				
Total Amount Claimed		0.00				
Signed		Approved				
Date		Date				



## Ore Valley Housing Association - EXPENSES SUMMARY SHEET    Appendix 2

ORE VALLEY HOUSING ASSOCIATION LIMITED

NAME:

EXPENSES SUMMARY FOR THE YEAR 20   -20

Month	Mileage	Total Expenses	Mileage	Rail Travel £	Parking £	Lunch £	Other £	Specify other expenses
		Claimed £	Cost £					
April		0						
May		0						
June		0						
July		0						
August		0						
September		0						
October		0						
November		0						
December		0						
January		0						
February		0						
March		0						
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