



SHA Expenses Policy

Issued: July 2023

Next Review Date: July 2026

Contents

1.	Introduction	Page 03
2.	Principles	Page 03
3.	Legal and Regulatory Obligations	Page 03
4.	Business Car Insurance	Page 04
5.	Travelling by Car, Motorcycle or Bicycle	Page 04
6.	Travelling by Taxi	Page 05
7.	Travelling by Public Transport	Page 05
8.	Travelling by Air	Page 05
9.	Subsistence Allowance	Page 05
10.	Overnight Subsistence	Page 06
11.	Corrective Eyewear	Page 06
12.	Miscellaneous Expenses	Page 06
13.	Reporting and Monitoring	Page 07
14.	Committee Member Expenses	Page 07
15.	Policy Review	Page 11

Appendix 1 Examples of Allowances

Appendix 2 SHA Committee and Staff Member Expenses Claim Form

1.0 INTRODUCTION

1.1 Southside 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 Southside Housing Association reimbursing work related expenses.

2.0 PRINCIPLES

- Employees of Southside 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.
- Southside 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 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 Southside Housing Association's procedures.

3.0 LEGAL AND REGULATORY OBLIGATIONS AND LINKS TO OTHER POLICIES

3.1 This following legislation is relevant to this policy:

- Bribery Act 2010
- Charities and Trustee Investment (Scotland) Act 2005
- Housing (Scotland) Act 2010, Section 72

3.2 The Association is regulated by the Scottish Housing Regulator (SHR). The SHRs' Regulatory Framework for Registered Social Landlords in Scotland sets out the Standards of Governance and Financial Management for social landlords (the Regulatory Standards). The following Regulatory Standards are relevant to this policy:

- 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*", and;

- Regulatory Standard 5 – “*The RSL conducts its affairs with honesty and integrity*”.

3.3 This policy also has links to the following Association policies and key documents:

- Group Policy on Payments, Entitlements and Benefits;
- Anti-Bribery Policy;
- Anti-Fraud Policy;
- Scheme of Delegated Authority, and;
- Financial Regulations.

4.0 BUSINESS CAR INSURANCE

4.1 Employees using their own cars for business travel must have their vehicle comprehensively insured and for business purposes. A copy of the insurance certificate must be provided to the HR Department before travelling for business purposes takes place and expenses are submitted. Thereafter copies of annual renewal certificates must be submitted. Southside 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.

5.0 TRAVELLING BY CAR, MOTORCYCLE or BICYCLE

5.1 Where it is cost effective to make a business journey by car, motorcycle or bicycle, 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.

5.2 Any expense claim must detail the number of miles travelled, the destination and the purpose of the journey.

5.3 If the employee travels directly to and/or from home then the number of miles between their home and normal place of work should be deducted from the mileage claimed.

5.4 Although staff may use their own vehicle, it is important that staff, in the first instance, make use of the company vehicle if available and practical.

5.5 Where claiming for passengers the names and the reason for them being in the vehicle must be detailed in the claim form.

5.6 Travel out with the wider Glasgow area by car must be approved in advance. In most cases standard rail travel is the preferred mode of transport for longer distances.

5.7 Reasonable parking costs will be paid, however, this should be borne in mind when considering if travel by car is the most efficient and cost-effective means of transport.

6.0 TRAVELLING BY TAXI

6.1 Taxis should only be used when absolutely necessary and should be approved in advance by your line manager or director. The Association holds an account with Glasgow Taxis and this can be obtained from your line manager. Wherever possible this account should be used. Where this account is not used, receipts should be obtained for the taxi fare only and submitted with the expense claim. Southside Housing Association will not reimburse any outlay by the employee in terms of a tip to the driver.

7.0 TRAVELLING BY PUBLIC TRANSPORT

7.1 Travel by bus, train or other public transport 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.

8.0 TRAVELLING BY AIR

8.1 Where necessary, air travel is permitted if approved by the Chief Executive Officer. 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.

9.0 SUBSISTENCE ALLOWANCE

9.1 The rates of the allowance are based on an extension to the working day and/or working out with an employee's 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 are set by EVH each year. See Appendix 1 for the latest amounts. Subsistence can only be claimed if food is not available at the event/meeting attended.

10.0 OVERNIGHT SUBSISTENCE

- 10.1 Where an employee is on official duty for Southside Housing Association which requires an overnight stay, reasonable expenses will be met by the Association on production of appropriate receipts.
- 10.2 Accommodation should be booked in advance to ensure the best rate possible and authorised by the line manager or Department Chief Executive Officer.

Maximum Claim for meals:

Breakfast	£12.50
Lunch	£15.00
Evening Meal	£25.00

Alcohol will not be reimbursed by Southside H.A.

Receipts must be provided with your expenses claim.

11.0 CORRECTIVE EYEWEAR

- 11.1 Where an employee uses VDU equipment for the majority of their role (as stated in Southside Housing Association's H&S 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 a change in prescription must be submitted with the expense form along with confirmation from the optician that the individual's prescription has changed and they require corrective eyewear specifically for VDU use.

12.0 MISCELLANEOUS EXPENSES

- 12.1 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.
- 12.2 All approved expense claims must be submitted using the attached form (Appendix 2) and accompanied by appropriate receipts to the Finance Team via the payroll address Payroll@southside-ha.co.uk

13.0 REPORTING AND MONITORING

13.1 A summary of expenses claimed by and remitted to members of the Associations' Leadership Team will be reported to Audit Committee on an annual basis.

14.0 COMMITTEE MEMBER EXPENSES

14.1 Principles

The service provided by Committee members is voluntary. Expenses reasonably incurred by Committee Members in carrying out their voluntary duties can be reimbursed.

14.2. Aims of the Policy

This policy aims to assist and facilitate Committee Members wishing to attend Committee meetings, seminars, training events, conferences and other meetings or events in connection with the business of Southside Housing Association.

It is designed to lay down the criteria for legitimate expenses to be claimed and to ensure that Committee Members are not financially disadvantaged through their volunteer work for the Association, but to also ensure that all such claims are accountable.

14.3. Conferences/Seminars/Training

Committee Members who attend conferences, seminars or training courses approved by the Association will have the respective fee paid by the Association.

Where food is not provided, Committee members can claim for a meal as long as receipts are provided. The following maximum allowance limits will apply:

Breakfast	£12.50
Lunch	£15.00
Evening Meal	£25.00

14.4. Care of Dependents Expenses

Care of dependents expenses will be payable if incurred in the course of the Committee Member's duties. The Committee Member requesting care of

dependents expenses has to confirm that he or she would not be able to attend the Association's business unless childminding/care facilities are available.

Payment will be made for children under 16 years of age and for adult dependents, who receive the appropriate state allowance. In exceptional circumstances, if the person required to be cared for have to accompany the Committee Member to a conference/event, the Association will provide accommodation costs for children under 16 years who require to attend with their parent.

A maximum of 8 hours will be paid in any one day plus travel time to and from the event: No allowance will be payable for attending social events.

Payment will only be made if a non-household member is required to provide the service. Babysitting by close family* will not be paid. Babysitters/carers require to be 16 years of age or older.

Payment will be in line with standard hourly rates for local care companies.

* Close family means spouses & partners, children, parents, grandparents and siblings)

Should the operation of the policy cause any undue or excessive difficulties for Committee Members, then in extreme circumstances, it may be varied at the discretion of the office-bearers of the Committee.

Any income tax or other tax liability arising out of the above will be the responsibility of the Committee Member.

14.5. Travelling Expenses

Committee Members who require transport to attend meetings, seminars or conferences due to distance to the venue, reasons of security or due to medical conditions, will be reimbursed for their outlays. Committee Members are requested to share this service to minimise costs.

14.5.1 *Travel within Glasgow Area*

Committee Members who attend training seminars, meetings or conferences within the Glasgow area will be reimbursed for travelling expenses as follows:

Taxi

Committee Members may use the account set up with the Association (contact Corporate Services for information). If more than one Committee Member attends the respective event the taxi service requires to be shared, where appropriate.

Public Transport (Bus/Rail)

Committee Members will be reimbursed where proof of purchase is provided.

Private Car/Motorcycle

Where a Committee Member elects to use his/her own vehicle the following rates will be allowed:

- 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.

In addition to these rates, Committee Members will also be reimbursed for car parking costs – receipts must be provided. The Association will not be liable for parking or any other motoring fine incurred.

Insurance of the vehicle is the Committee Member's responsibility as is the roadworthiness of the vehicle. The Association will not be held liable for any costs incurred in the repair or replacement of the vehicle including the cost of insurance excess.

Travel out with Glasgow Area

If the venue of the meeting, seminar or conference is located out with Glasgow the following rules apply:

Public Transport (Bus/Taxi)

Committee Members are requested to use public transport (Bus/Rail) for the main part of the journey and where necessary Taxi from Bus/Rail link to venue. Receipts must be provided to make a claim.

Private Car/Motorcycle

Where a Committee Member elects to use his/her own vehicle the following rates will be allowed:

- 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.

Exemption to the Rules

There are two exemptions to those rules:

- a. Where there are security risks or medical grounds Committee members may use Taxi (full fare reimbursed) or their own vehicle (mileage rates paid for whole journey). This must be advised to the Chief Executive Officer in advance of travel.

Specific to medical grounds – Blue badge model parking card for people with disabilities must be held by the Committee Member, with the association being given an appropriate copy.

- b. Where the situation arises that several members are attending the same event and where one of the members could transport all the members at a lesser cost than all members travelling individually by public transport, the transporting member may obtain the mileage for the travelling alone, with no other members requiring payment. Such situation should be discussed with the Chief Executive Officer before travel.

14.6. **Subsistence Payments to Committee Members**

Committee Members who attend a residential event involving an overnight stay should be granted an allowance to cover out of pocket expense of £25 per night.

14.7. **Claiming Expenses and Allowances**

Claims should be made within one month of expenditure being incurred and will be paid into the Committee Members Account by BACS. All claims must be made on the official expenses claim form (Appendix 2). The claim form must then be authorised by the Chief Executive Officer or the Deputy CEO.

Where appropriate, receipts must be provided for all expenses claimed.

Where actual expenses are known in advance or where the Committee Member may incur expenses they cannot afford, they may request advance payment, signing a remittance when they receive the cash or BACS payment.

14.8. **Inland Revenue**

The Committee Member will be responsible for any matters concerning income tax in relation to any payments made in accordance with this policy.

14.9 **Committee Loss of Earnings**

14.9.1. *Introduction*

The service provided by Committee Members is voluntary. No loss of earnings will be paid for attendance at normal Committee meetings.

This loss of earnings section details the requirements to be met if a Committee Member is required to represent the Association at an event and loss of earnings will result.

14.9.2. *Definition*

Loss of Earnings is defined as actual monies lost due to taking time off employment whilst on the business of the Association. The business must be essential, and no other Committee member can attend in lieu.

Committee Members are defined as members and co-opted members of the governing body.

14.9.3. *How to claim*

Permission to claim should be given by the Chair or Chief Executive Officer before going ahead with the event.

The Committee Member should complete the claim form.

Payment will be by BACS Transfer.

14.9.4. *Amounts*

The amount claimable will be in line with the jury duty allowance.

14.9.5. *Inland Revenue*

The Committee member will be responsible for any matters concerning income tax with any payments made in accordance with this policy.

15.0 **POLICY REVIEW**

- 15.1 This policy will be subject to a review every three years, or sooner in the event of any materially significant legislative or regulatory developments.

APPENDIX 1

ALLOWANCE	DISCRETIONARY OR NON-DISCRETIONARY (ND)	AMOUNT	COMMENTS
Staff			
Travel by Vehicle	ND – set out in terms & conditions and by HMRC as non-taxable for travel.	45p/mile for first 10,000 miles 25p/mile thereafter 5p/mile per passenger 24p/mile for motorcycles 20p/mile for bicycles 5p/mile for fully electric cars	Travel cannot be claimed to and from work
Subsistence	The decision to pay subsistence is discretionary but the rate is not. The rate is negotiated as part of the salary negotiations.	£18.91 for staff on duty for 10 hours or more £11.57 for work outside the geographical area and between 5 and 10 hours <i>Taxable</i>	This can only be claimed if there is no food provided and the event times meet the EVH terms
Overnight Stay	This is discretionary and based on there being no food provided	Maximum Allowance: £12.50 Breakfast £15.00 Lunch £25.00 Dinner	Overnight stay accommodation should be booked and paid for by the Association. Receipts are required for the amount to be reimbursed.
Corrective Eyewear	ND	EVH Allowance of £104.33 <i>Taxable</i>	Negotiated amount from Terms & Conditions that staff can claim when they have been assessed as needing glasses for VDU which must be evidenced by optician.

ALLOWANCE	DISCRETIONARY OR NON-DISCRETIONARY (ND)	AMOUNT	COMMENTS
Committee Members			
Conferences, Seminars and Training Courses	Discretionary based on no food being provided at the event	Maximum Allowance: £12.50 Breakfast £15.00 Lunch £25.00 Dinner	Receipts are required for the amounts to be reimbursed
Overnight stay subsistence allowance	Discretionary	£25 <i>Taxable</i>	Paid over and above the allowance for meals. This is to ensure no member of the Committee feels they cannot socialise or be part of the evening at a conference etc.
Care of dependents expenses	Discretionary	To be agreed and based on local care rates.	This is for children & adults and based on local care provider rates.
Travelling by vehicle	Discretionary – rates set by HMRC.	45p/mile for first 10,000 miles 25p/mile thereafter 5p/mile per passenger 24p/mile for motorcycles 20p/mile for bicycles 5p/mile for fully electric cars	The Committee are encouraged to use public transport, share taxis and if using their own car, car share where possible. Hybrid cars are classed as petrol/diesel.
Loss of earnings	Discretionary	To be aligned to the jury duty rates	The amount will be at the discretion of the Chief Executive Officer and Chairperson



Southside Housing Association

T: 0141 422 1112

F: 0141 424 3327

E: CSD@southside-ha.co.uk

A: Southside House, 135 Fifty Pitches Road, G51 4EB