



Policy Title: **Staff Expenses Policy**

**Date Approved by
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Staff Expenses Policy

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1.0 Introduction

1.1 Cadder Housing 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 Cadder Housing reimbursing work related expenses.

2.0 Principles

2.1 Employees of Cadder Housing will be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses.

2.2 Employees' will travel to and from their normal place of work in their own time and at their own expense.

2.3 Cadder Housing will reimburse costs of any necessary travel made on its behalf, over and above normal travel to work.

2.4 Travel must be by the most cost effective mode of transport, taking into account journey time and route as well as monetary cost.

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

2.6 Any breaches of this policy may result in disciplinary action in accordance with Cadder Housing's procedures.

3.0 Eligible Expenses

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

4.0 Business Insurance

4.1 Employees using their own vehicle for business travel must have their vehicle comprehensively insured and specifically state for business purposes (not just commuting to a single workplace). A copy of the insurance certificate must be provided to the Corporate Services Officer before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted.

4.2 Cadder Housing 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. Cadder Housing will not reimburse employees without evidence of valid insurance. Employees are solely responsible for ensuring the road-worthiness of the vehicle prior to any journey. They must provide a copy of, or proof of a valid MOT certificate where required. Thereafter, copies of annual renewal certificates must be submitted.

5.0 Travel Costs

5.1 Staff are expected to use the most cost effective form of transport unless there are specific reasons why an alternative had to be used, such as for issues of safety, inaccessibility, medical grounds, or where the times of departure or arrival are not suitable.

5.2 Where it is cost effective to make a business journey by an employees' own vehicle, 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

5.3 These rates are reviewed in line with HMRC guidance.

5.4 Any expenses claim must detail the number of miles travelled, the destination and the purpose of the journey.

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

6.0 Public Transport

6.1 Travel by bus, train or other public transport should always be used unless otherwise authorised by your line manager and only be by standard class. Where possible, tickets should be booked in advance for train travel to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.

7.0 Use of Association Taxi Account

7.1 The Association's TOA taxi account should only be used if it is the most cost effective method for travel. Staff, should in the first instance, use

other forms of public transport when attending meetings, training etc. for the Association.

7.2 Staff are responsible for the expense of traveling to their normal place of work. Taxis will only be authorised for travel to or from work in exceptional circumstances. Examples are:

- if a staff member has to start or finish a shift when public transport is not available;
- there is a health & safety risk to the wellbeing of the staff member resulting from their work. . E.G. if they are involved in an altercation with a customer and fear for their safety walking to public transport locations.

7.3 Where a staff member makes use of a taxi for travel to or from home when not authorised they will be requested to refund the cost to the Association.

7.4 Staff should be fully aware that the use of Association taxis for travel to or from home is a taxable benefit and may result in a tax charge and this will be detailed on your pay slip.

8.0 Air Travel

8.1 Where necessary, air travel is permitted by the Director. Air travel will be refunded at economy class rates only. Where possible, tickets should be booked 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 employees' normal area. It is therefore necessary to detail the start and finish times of each business activity when claiming the allowance.

9.2 The payment of the allowance is to cover the cost of meals resulting from additional hours or working at another location. Claims for meals etc. will not be paid if a Subsistence Allowance is paid.

Levels of subsistence allowance

- | | | |
|-----|----------------------------------|--------|
| i) | On duty 10 hours plus | £16.48 |
| ii) | 5-10 hours out with working area | £10.08 |

- 9.3 PLEASE NOTE: The rates are reviewed every year as part of salary negotiations and announced thereafter.

10.0 Overnight Subsistence

- 10.1 Where an employee is on official duty for Cadder Housing which requires an authorised overnight stay, reasonable expenses will be met by Cadder Housing, as part of the cost for the event being attended, on production of appropriate receipts. This includes accommodation and breakfast.
- 10.2 Where possible, accommodation should be booked in advance to ensure the best rate possible. The cost of evening meals will also be refunded on production of appropriate receipts, provided a subsistence allowance is not paid.

11.0 Corrective Eyewear

- 11.1 Where an employee uses VDU equipment for the majority of their role (as stated in Cadder Housing's Health & Safety Control 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.
- 11.2 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 expenses claim via a letter from the optician that confirms the individual's prescription has changed and they require corrective eyewear 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 Cadder Housing. Each claim will be considered on its own merits without setting any precedent for the future.

13.0 Expenses Claims

- 13.1 Staff claims for expenses require to be completed on the appropriate forms and accompanied by appropriate receipts at the end of each month and authorised by their line manager.
- 13.2 The authorised claim forms should be passed to the finance department who will pay the expenses as part of the salary payment run in the month following the claim.

14.0 Review Period

- 14.1 This policy will be reviewed every three years or sooner if required due to changes in legislation or other operational issues.



EXAMPLE STAFF EXPENSES CLAIM FORM

SECTION 1 – MILEAGE

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

DATE	DETAILS OF TRIP	PURPOSE OF TRIP	MILES
		TOTAL MILES CLAIMED	
		@45p/mile =	£

TOTAL VALUE OF CLAIM

SECTION 1 – Mileage	£
SECTION 2 - Other Travel	£
SECTION 3 - Subsistence	£
SECTION 4 - Other expenses	£
TOTAL	£

I certify that the amounts shown were necessarily incurred by me in the course of my duties over the periods shown.

Signed

Date.....

Claim approved by

EXPLANATION NOTES

1. Mileage

Give a description along the following lines:

- Date
- Details
- Purpose of trip
- Miles – miles travelled. If travelling straight from home, deduct the amount of miles between your home and the normal place of work.

2. Other Travel & Accommodation costs

Give the date, the purpose of the trip and the costs involved and get receipts wherever possible. This section is for train fares, buses, car parking, hotel bills and the like.

3. Subsistence

Give the date, brief details of why you are claiming (evening meeting etc) and the amount claimed. You need to use a separate line for each subsistence fee you claim.

4. Other Expenses

Use this section for anything not covered above.