

## Staff Expenses Policy

<b><i>Purpose:</i></b>	To establish the Association's responsibility for reimbursement of expenses to staff.
<b><i>Date:</i></b>	October 2018
<b><i>Review Date:</i></b>	October 2021
<b><i>Guidance:</i></b>	DPHA Financial Regulations and Procedures EVH Model Expenses Policy
<b><i>Regulatory Standards:</i></b>	<p>Standard 2 - The RSL is open and accountable for what it does. It understands and takes account of the need and priorities of its tenants, service users and stakeholders and its primary focus is the sustainable achievement of these priorities.</p> <p>Standard 3 - The RSL manages its resources to ensure its financial well-being and economic effectiveness.</p> <p>Standard 5 - The RSL conducts its affairs with honesty and integrity.</p>
<b><i>Committee Meeting:</i></b>	17 October 2018
<b><i>Committee Approval:</i></b>	17 October 2018

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## 1. Introduction

- 1.1 Dalmuir Park Housing Association (DPHA) 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 DPHA reimbursing work related expenses is included as **Appendix 1**.

## 2. Principles

- Employees of DPHA 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.
- DPHA 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 DPHA's procedures.

## 3. Transport

### Business car insurance

- 3.1 Employees using their own vehicles for business travel must be comprehensively insured and be covered for business use. If a staff member uses their car for work, a Vehicle Declaration form must be submitted to the Senior Corporate Services Officer along with original copies of annual insurance and MOT certificates and a current full and valid driving licence. These will be visually inspected and dates recorded on the Vehicle Declaration form for verification and validation. The Senior Finance Officer will also check the GOV.uk website to ensure validation of MOT certificate.
- 3.2 DPHA 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.
- 3.3 Employees are solely responsible for ensuring the road-worthiness of the vehicle prior to any journey.
- 3.4 Employees are not permitted to offer to transport any tenants, contractors or suppliers in their vehicle.

### Travelling by car

- 3.5 Where it is cost effective to make a business journey by car, a mileage allowance may be claimed in line with HMRC and EVH rates.

- 3.6 Any expense claim must detail the number of miles travelled, the destination and the purpose of the journey.
- 3.7 If the employee travels directly to a business venue 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

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

#### Travelling by public transport

- 3.9 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.

### **4. Subsistence allowance**

- 4.1 The rates of the allowance are based on an extension to the working day and/or working outwith 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

- 4.2 As per EVH allowance rates reviewed every year as part of salary negotiations and announced thereafter.

### **5. Corrective Eyewear**

- 5.1 Where an employee uses VDU equipment for the majority of their role they can claim for a contribution towards corrective eyewear.
- 5.2 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.
- 5.3 Verification of the change in prescription must be submitted with the expense via a letter from the optician that confirms the prescription has changed and they require corrective eyewear for VDU use.
- 5.4 Levels of contributions are reviewed every year as part of the salary negotiations and are announced thereafter.

### **6. Miscellaneous expenses**

- 6.1 Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by the DPHA. Each case will be considered on its own merits without setting any precedent for the future and will be at the discretion of the Director.

- 6.2 All expenses claims must be submitted, within **3 months** of date of expense, using the attached form and accompanied by appropriate receipts to the Senior Finance Officer. Failure to submit within the designated timescales will result in non-payment of expense claim.

# Appendix 1

## Dalmuir Park Housing Association EXPENSES CLAIM FORM

Period:

### SECTION 1 – MILEAGE\*

DATE	DETAILS OF TRIP	PURPOSE OF TRIP	MILES
<b>TOTAL MILES CLAIMED</b>			
@    /mile =			£

Car Make:..... Model:.....Registration:.....

### SECTION 2 - OTHER TRAVEL & ACCOMMODATION COSTS

DATE	DETAILS – please give full details and in particular any claims not supported by a receipt.	COST
<b>TOTAL OTHER TRAVEL &amp; ACCOMMODATION COSTS CLAIMED</b>		£

### SECTION 3 – SUBSISTENCE ALLOWANCE

DATE	DETAILS	AMOUNT
<b>TOTAL SUBSISTENCE CLAIMED</b>		£

### SECTION 4 – OTHER EXPENSES

DATE	DETAILS – please give full details and in particular any claims not supported by a receipt.	AMOUNT
<b>TOTAL OTHER EXPENSES CLAIMED</b>		£

### TOTAL VALUE OF CLAIM

SECTION 1 – Mileage	£
SECTION 2 - Other Travel	£
SECTION 3 - Subsistence	£
SECTION 4 - Other expenses	£
<b>TOTAL</b>	£

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

Name .....

Signed .....

Date .....

Approved by .....(Line Manager)

Date.....

Authorised by.....(Director)

Date.....

## EXPENSES CLAIM FORM - 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 normal place of work.

### 2. Other Travel

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

### 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. The subsistence allowance will be paid in line with EVH rates.

### 4. Other Expenses

Use this section for anything not covered above.