

# Staff Expenses Policy



Dalmuir Park Housing Association can provide this document on request, in different languages and formats, including Braille and audio formats.

<i>Purpose:</i>	To establish the Association's responsibility for reimbursement of expenses to staff.
<i>Guidance:</i>	DPHA Financial Regulations and Procedures
<i>Policy complies with the following Regulatory Standards:</i>	<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>
<i>Policy is linked to the following DPHA policies:</i>	EVH Model Expenses Policy
<i>Date policy last reviewed:</i>	17 October 2018
<i>Date approved by Board of Management (or PRWG if delegated):</i>	10 December 2024
<i>Date policy is next due to be revised:</i>	December 2027
<i>Equality Impact Assessment carried out for policy?</i>	Yes
<i>Publish on the Website:</i>	No

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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.

## **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 (Appendix 1) must be submitted to the Corporate Services Officer along with original copies of an 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 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 employee's 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 roadworthiness of the vehicle prior to any journey.
- 3.4 Employees are not normally permitted to offer to transport any tenants, contractors or suppliers in their vehicle, however this may be permitted under reasonable circumstances.

### 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. These are reviewed every year as part of salary negotiations and announced thereafter.
- 3.6 Any mileage expense claim must detail the number of miles travelled, the destination and the purpose of the journey. Reasonable parking costs can also be claimed.
- 3.7 If the employee travels directly to/from a business venue from/to 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.

#### Travelling by Air

- 3.10 DPHA wants to minimise air travel for environmental reasons. Where absolutely necessary, air travel is permitted if approved in advance by the Chief Executive. 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.

### **4. Subsistence allowance**

- 4.1 The rates of the allowance are based on an extension to the working day and/or working out with an employee's normal working area. It is therefore necessary to detail the start and finish times of each business activity when claiming the allowance.
- 4.2 Subsistence allowance does not apply when meals are provided as part of a meeting or event. This usually applies to external training, meetings and conferences.

#### Levels of subsistence allowance

- 4.3 Allowance rates are reviewed every year as part of salary negotiations and announced thereafter.

## **5. Overnight Accommodation**

- 5.1 DPHA wants to avoid employees being out of pocket where possible and will book appropriate accommodation in advance for an employee on official duty which requires an overnight stay. If this is not possible, reasonable expenses appropriate to the location will be met on production of appropriate receipts.
- 5.2 Where an employee is on official duty for which requires an authorised overnight stay, reasonable expenses, up to a maximum of £40 per night will be met on production of appropriate receipts.

## **6. Corrective Eyewear**

- 6.1 Where an employee uses VDU equipment as a routine part of their role they can claim for a contribution towards corrective eyewear on production of the prescription and a receipt for the eyewear.
- 6.2 The allowance can only be claimed on subsequent occasions when there is a change in prescription.
- 6.3 Levels of contributions are reviewed every year as part of the salary negotiations and are announced thereafter.

## **7. Miscellaneous expenses**

- 7.1 Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by 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 Chief Executive.

## **8. Approval and Authorisation of Expenses Claims**

- 8.1 All expenses claims must be submitted within 3 months of the date of expense using the attached form (Appendix 2) and accompanied by appropriate receipts. Failure to submit within this timescale will result in non-payment of an expense claim.
- 8.2 The employee will submit their signed claims forms, with receipts, to their Line Manager for checking and approval.
- 8.3 The Chief Executive will submit their signed claims forms, with receipts, to the Chairperson of DPHA for checking and authorisation.
- 8.4 All staff expense claims, except their own, will be authorised for payment by the Chief Executive and will be processed by the Finance team.

## **9. Equality and Human Rights**

9.1 We are committed to promoting an environment of respect, understanding, encouraging diversity and eliminating discrimination by providing equality of opportunity for all. This is reflected in our Equality and Human Rights Policy

## **10.0 Data Protection**

10.1 We will treat personal data in line with our obligations under the current data protection regulations and our Privacy Policy. Information regarding how data will be used and the basis for processing data is provided in our Employee Fair Processing Notice.

## **11.0 Dissatisfaction**

11.1 Any employee not satisfied with the implementation of this Policy can in the first instance raise their concerns with their manager or the senior officer dealing with the situation. If the employee remains dissatisfied, they should refer to the Association's Grievance Policy and procedures.

## **12.0 Policy Review**

12.1 This Policy will be reviewed by the Board every 3 years or earlier if required.

## VEHICLE DECLARATION FORM

For Users of Personal Vehicles on Company Business	
I have a full and valid driver's licence	
My vehicle is insured for business use, has a current MOT and is Road Taxed	
I will maintain my vehicle in a roadworthy condition at all times	
I know of no adverse health effects that may affect my ability to drive	
(delete as appropriate)	
<b>I have/I do not have</b> vehicle breakdown cover*	
I will not use my mobile phone whilst driving including via a hands-free kit	
I will not offer to transport any tenants, contractors or suppliers in my vehicle.	
I understand that I may be held liable should any of the above points no longer apply and I have not reported this to the Senior Corporate Services Officer	

\*Should I not have breakdown cover, I will be responsible for any costs associated with the repairing/pick up of my vehicle should it break down.

Employee Signature		Date	
Line Manager's Signature		Date	

**Signing this form confirms evidence has been provided that confirms valid licence, insurance, MOT and Tax has been provided.**

**For office Use**

Evidence	Received
Valid Driving Licence	
Insurance Certificate	
MOT Certificate	
Road Tax	



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.....(Chief Executive)                      Date.....

## EXPENSES CLAIM FORM - EXPLANATION NOTES

### 1. Mileage

Give a description along the following lines:

- Date of trip
- Details, i.e. start and finish points
- Purpose of trip, e.g. meeting with X regarding Y
- Miles – miles travelled. If travelling straight from/to home, **deduct** the amount of miles between your home and normal place of work.

### 2. Other Travel & Accommodation

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

### 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.

### 5. Payment Rates

All allowances will be paid in line with EVH rates.