



Group Payment of Expenses to Staff Policy

August 2019

Policy Manual Section:	Financial Management
Policy Number:	HR23
Scottish Social Housing Charter Reference:	None
Date Approved by Management Committee:	29th August 2019
Next Review Date:	April 2024

We can provide this document on request, in different languages and formats, including Braille and audio formats.



1. Introduction

- 1.1 Govan Housing Association and the Govan HOME Team (the Group) 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 The Govan Group reimbursing work related expenses.

2. Principles

- 2.1 Employees of the Group will be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses.
- 2.2 Group employees will travel to and from their normal place of work in their own time and at their own expense.
- 2.3 The Group 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 breeches of this policy may result in disciplinary action in accordance with Group procedures.

3. Business Insurance

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

4. Travelling by Own Vehicle

4.1 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

These rates are reviewed in line with HMRC.

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

4.3 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.

5. Travelling by Taxi

5.1 Taxis should only be used with authority of your line Manager when necessary and before every journey. Receipts should be obtained for the fare only and submitted with the expenses claim. The Group will not reimburse any outlay by the employee in terms of a tip to the driver.

6. Travelling by Public Transport

6.1 Travel by bus, train or other public transport should only be by standard class. 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.

7. Travelling by Air

7.1 Where necessary, air travel is permitted - but must be pre-approved by the Executive Management Team or reimbursement will not be paid. 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.

8. Subsistence Allowance

- 8.1 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.

Levels of subsistence allowance:

1. On duty for more than 10 hours, you will get the current rate per your salary scale or
2. On duty for 5-10 hours outwith your normal working area.

8.2 Rates:-

The rates are reviewed every year as part of salary negotiations and announced thereafter. Rates are detailed within the annual salary scale.

9. Overnight Subsistence

- 9.1 The Group will pay a subsistence allowance to staff members who are required to be away from home overnight to attend to Group business.
- 9.2 The subsistence allowance will be £35 per night where an overnight stay has been authorised in advance by the their line Manager.
- 9.3 Other reasonable expenses will be met by on production of appropriate receipts.
- 9.4 Where possible, accommodation and meals (if appropriate) will be booked in advance by the Corporate Services department to ensure the best rate possible.

10. Corrective Eyewear

- 10.1 Where an employee uses VDU equipment for the majority of their role (as stated in The Group 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. 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.

11. Miscellaneous Expenses

- 11.1 Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by the Group. Each claim will be considered on its own merits without setting any precedent for the future.
- 11.2 All expenses claims must be submitted using the attached form and accompanied by appropriate receipts, where appropriate to their line manager for authorisation and then to the Finance Department for processing.

All expense claims are located in the General Drive – Pro-formas - Finance