



WILLIAMSBURGH
HOUSING ASSOCIATION LTD

Staff Expenses Policy and Procedure: April 2024

Revision History

Policy	Staff Expenses Policy and Procedure
Reviewer(s)	Corporate Services
Committee Name	Management Committee
Number and Date of Meeting	No. 547 29/05/2024
New Policy or Description of Revision	Revision
Equality Impact Assessment Complete	N/A
Data Protection Impact Assessment Complete	N/A
Health and Safety Risk Assessment Complete	N/A
Consultation Complete	
Next Review Date	April 2025

Summary

Williamsburgh Housing Association (WHA) understands that on occasion, employees will incur expenses whilst carrying out their role and must be reimbursed. The policy sets out the expectations and procedures for WHA reimbursing work related expenses.

Principles

Staff members of WHA will neither be 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.
- WHA 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 and route as well as monetary cost.
- Any discount obtained in the course of incurring an expense must be included in any subsequent claim submitted.
- Expense claim forms must be completed and sent electronically, in a timely manner and no later than 3 months of incurring said costs, together with appropriate receipts to your line manager/head of section for authorisation.
- All expenses relating to that financial year must be claimed by March 17th. Any expenses incurred between 18th March and 31st March must be claimed by the 17th April unless otherwise advised by the Finance department.
- Authorised expense claims sent on to the Finance department. Payment will be included in monthly wages.
- Any breeches of this policy may result in disciplinary action in accordance with WHA's procedures.
- The policy will be reviewed by the Management Committee annually in advance of the new financial year.

Business Insurance

Employees permitted to use 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 WHA before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted.

WHA 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. WHA will not reimburse employees without evidence of valid insurance. Employees are solely responsible for ensuring the roadworthiness of the vehicle prior to any journey.

Travelling by own vehicle

Staff, who have permission to use their own vehicle for WHA business, are required to ensure they complete an annual declaration (Appendix 1) confirming:

- A full and valid driving licence.
- A current MOT certificate (if applicable)
- Own vehicle is insured for business purposes (see section 3).
- Completed declaration confirming there are no adverse health/fitness effects that could affect their driving.

It is the responsibility of the employee to make WHA aware of any changes to their ability to drive whether this is through a medical condition or loss of licence due to points or penalties.

Failure to provide the annual declaration (Appendix 1) may result in WHA refusing permission to staff to use their own vehicle for business purposes OR withholding payment of travelling expenses.

Should an incident occur where the vehicle is not available for a prolonged period of time (i.e. accident, repair, theft) it is the responsibility of the employee to ensure they have access to suitable alternative transportation if driving is an essential part of your job description/person specification

See Appendix 2 for rates per mile. Rates are reviewed annually in line with HMRC guidance.

Essential Car User

An essential car user allowance (see Appendix 2) will be paid to staff that carry out a significant amount of business associated mileage (more than 1,000 miles per annum). Qualification for the allowance will be based on the prior year's mileage exceeding 1,000 miles, this is reviewed annually, at the start of the financial year.

Travelling by Taxi

Taxis should only be used with authority from your line manager when necessary and before every journey. Receipts should be retained for the fare only and submitted with the expense claim form. WHA will not reimburse any outlay by the employee in terms of a gratuity to the driver.

Travelling by Public Transport

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 expense claims should be accompanied by tickets and/or receipts.

Travelling by Air

Where necessary, air travel is permitted by Any Person. 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.

Subsistence Allowance

Staff working 10 hours or more in any one day will be paid a subsistence payment at the appropriate rate (Appendix No.2).

Where an employee is on official duty out with WHA geographical area of activity for between 5 and 10 hours, one subsistence allowance may be claimed per day.

An employee required to be absent from home overnight on WHA business (other than seminars, conferences etc.) will be reimbursed reasonable out of pocket expenses on production of receipts.

Emergency Callouts

An employee called out to deal with an emergency will be compensated – see Appendix 2 for rates:

- Enhanced rate applies where the call-out is over the weekend / a public holiday or between the hours of midnight and 8.00 am.
- Basic rate applies at all other times.
- In addition to payment, T.O.I.L. will be granted at double time (minimum call-out 1 hour).

Corrective Eyewear

Where a staff member uses VDU equipment for the majority of their role, 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.

First Aid Allowance

If you are a trained designated first aider for WHA, then an allowance will be paid in your monthly salary at the current rates. (Appendix No 2).

Miscellaneous Expenses

Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by WHA. Each claim will be considered on its own merits without setting any precedent for the future.

APPENDIX 1 - WHA Vehicle Declaration Form

<u>For any staff members using either company vehicles or personal vehicles on Company Business</u>	
I have a full and valid driver's licence and understand it is my responsibility to report any changes to this to my manager immediately.	
I know of no adverse health effects that may affect my ability to drive	
I will not use my mobile phone whilst driving	

<u>For Users of Company Vehicles</u>	
I will report any faults/damage to the vehicle to my manager and corporate services, as soon as possible	
I am aware of the arrangements in place for obtaining assistance should the vehicle break down	
I am aware of the location of the safety equipment in the vehicle and know how to use it (having received appropriate training where required)	

<u>For Users of Personal Vehicles on Company Business</u>	
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 have/do not have (delete as appropriate) vehicle breakdown cover. 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.	

I understand that I may be held liable should any of the above points no longer apply and I have not reported this to my manager and corporate services.

Employee's Signature		Date	
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APPENDIX 2 - Staff Expenses: Rates

ALLOWANCES from 6th April 2024	
Cars	
Essential User Lump Sum	£ 1,642.00
Mileage - first 10,000 miles	45p
Subsistence	
On duty 10 hours plus	£ 20.05
5 - 10 hours outwith area	£ 12.27
First Aid	
Annual Sum	£ 555.00
Prescribed spectacles	
Payment towards cost (Display Screen Equipment)	£ 110.59
Call Out	
Basic Rate	£ 47.29
Enhanced Rate (If call out is over the weekend, public holiday or between the hours of midnight and 8.00 am)	£ 70.98

RETIRAL/LONG SERVICE AWARD	
5 - 10 years service	£ 112.00
10 - 15 years service	£ 139.00
15 - 20 years service	£ 195.00
20 years+ service	£ 251.00

APPENDIX 3 – Staff Expenses form

Williamsburgh Housing Association Limited

Expenses Form

Name :		Month:
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DATE	DETAILS	AUTHORISED	MILES	TRAVEL	SUBSISTENCE	OTHER	TOTAL	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
£0.4500			0	0	0	0		
			£0.00					
I certify that the total claimed was incurred on Association business							TOTAL	-

SIGNED

AUTHORISED

DATE