



**Williamsburgh**  
**H O U S I N G   A S S O C I A T I O N**  
• L i m i t e d •

Staff Members Expenses Policy and Procedures

This policy can be made available in different languages and other formats such as Braille, large print or tape, on request.

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## 1. Introduction

The Association will reimburse staff members for reasonable out of pocket expenses properly incurred on Association business.

## 2. Aims and Objectives

The aim of this policy is to ensure that:

- staff are aware of the expenses that can be legitimately claimed;
- staff are aware of their obligations with regard to the claiming of expenses.

### 3. Principles

This policy has been approved by the Management Committee in order to clarify, to all staff members, the nature of expenses which will be reimbursed.

Expenses are defined as fees, outlays and travelling expenses incurred while on Association business.

- Staff members should be reimbursed for all legitimate expenditure incurred whilst representing the Association. Approval by the Director for such actions should be obtained in advance, wherever possible.
- All receipts for expenditure should be submitted to the Finance Manager as soon as possible, after the expenditure takes place.
- The Committee in adopting/reviewing this policy reaffirms its commitment to the highest level of accountability and probity regarding any expenses paid to staff members.
- Should it be felt necessary, the Committee will seek comment from our Auditor and/or the Scottish Housing Regulator on any revision to this expenses policy.
- Staff should be aware that, the requirement for a formal policy statement is designed to protect the individual and the organisation from criticism by the Auditor, the Housing Regulator and tenants/members of the Association.

## 4. Authorised Payments

### (i) Travel Expenses

(a) The Association will reimburse actual travelling costs incurred on approved Association business.

- employees are required to travel from their home to their normal place of duty at their own expense and in their own time;
- normal travel costs will be refunded where an employee is required (rather than chooses) to travel to and from the place of work, for an additional session in any one working day;
- travel expenses will normally be paid at the second class public transport rate, although taxi fares or mileage allowance, may be paid in approved circumstances, subject to the Director's prior authorisation;
- employees authorised by the Association to use their private cars when travelling on Association business are entitled to claim a mileage allowance;
  - ◄ where a private car is used, the employee will be required to have their vehicle comprehensively insured for business, as well as private purposes;
  - ◄ staff using their own vehicle for Association business are required to provide, on an annual basis, confirmation that their car is insured for business purposes, that they hold a current driving licence and MOT certificate and that they know of no adverse health/fitness effects that could affect their driving. Failure to provide the required declaration (Appendix No.1) may result in the Association refusing permission to use the vehicle or withholding payment of travelling expenses;

#### 4. Authorised Payments Contd.

##### (i) Travel Expenses Contd.

- ◀ the Association will not accept responsibility for damage to an employee's car or for injury to the occupants, whilst the car is being used for business purposes.

(b) Mileage payment for the use of a private car for journeys outwith the greater Glasgow area will only be available when 3 or more people travel together. Otherwise, payment will be based on reimbursement of public transport costs.

##### (ii) Fees and Charges

All fees and charges relating to authorised attendance at conferences, seminars, training courses and meetings will be reimbursed. Staff will be credited at straight time for attending workshops etc. If applicable, subsistence will be payable at the appropriate rates (Appendix No.2).

##### (iii) Subsistence

Staff working 9 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 outwith the Association's geographical area of activity for between 5 and 9 hours, a subsistence allowance may be claimed whether lunch is provided or not. Only one subsistence allowance will, however, be payable in any one day.

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

#### 4. Authorised Payments Contd.

##### (iv) Call-Outs

Where appropriate, an employee called out to deal with an emergency outwith working hours shall be compensated:

- an emergency outwith working hours will be paid at the appropriate rate per call (an enhanced rate, where the call-out is over the weekend or a public holiday or between the hours of midnight and 8.00 am will apply). (Appendix No.2);
- in addition to payment, T.O.I.L. will be granted at double time (minimum call-out 1 hour).

## 5. Procedure

All claims should be presented for verification to the Administrative Officer. Appropriate receipts should accompany the requisite form (Appendix No.3).

- (a) Expense sheets are provided electronically for completion prior to salary preparation. Staff are notified of due return date by the Finance Officer.
- (b) Subsistence claims are checked by the Admin. Section against time sheets.
- (c) Mileage requires to be approved by managers.
- (d) Travel claims are calculated by Finance Assistant/Officer and, thereafter, checked by Finance Manager.
- (e) Director/Finance Manager authorises expenses claims.
- (f) Calculations are transferred to computer by the Finance Officer/Manager.
- (g) Total input calculation is reconciled to payroll output by the Finance Manager/Officer.

## 6. Evaluation and Monitoring

It is entirely appropriate for the Association to reimburse staff members for reasonable out of pocket expenses properly incurred on Association business. In order to maintain standards of conduct and probity, however, we have procedures in place to administer expense claims.

This paper identifies how we will seek to achieve the highest standard of integrity in the management of Williamsburgh Housing Association within this area.

On an ongoing basis, the arrangements will be monitored, with individual claims being considered as they arise.

Details of expenses paid to staff members will be incorporated into our annual accounts, as presented to our residents/members.

## 7. Review

The Management Committee will have regard to this policy each year, in order that rates can be reviewed. Any revisions deemed necessary can be considered at that time, otherwise the policy will be reviewed by the Management Committee every three years to ensure that it responds to any changing circumstances.

The review will take place following the appropriate consultation with residents, as outlined in our Tenant Participation Strategy.

**WHA Appendix F - Vehicle Declaration Form**

| <b><u>For Users of Company Vehicles</u></b>  |  |
|--|--|
| I have a full and valid driver's licence   |  |
| I will report any faults/damage to the vehicle to the Secretary to the Health and Safety Committee, as soon as possible  |  |
| I know of no adverse health effects that may affect my ability to drive  |  |
| 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)                         |  |
| I will not use my mobile phone whilst driving including via a hands-free kit   |  |
| 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 Secretary to the Health and Safety Committee |  |

| <b><u>For Users of Personal Vehicles on Company Business</u></b>   |  |
|--|--|
| 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  |  |
| 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 will not use my mobile phone whilst driving including via a hands-free kit   |  |
| 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 Secretary to the Health and Safety Committee   |  |

|                         |  |      |  |
|-------------------------|--|------|--|
| Employee's<br>Signature |  | Date |  |
|-------------------------|--|------|--|

|   |  |      |  |
|---|--|------|--|
| Secretary to<br>the Health<br>& Safety<br>Committee |  | Date |  |
|---|--|------|--|

Appendix No.2

Staff Expenses : Rates

| <b>ALLOWANCES</b>   |                                  |
|---|----------------------------------|
|   | <b>W.H.A.</b>                    |
|   | <b>1<sup>st</sup> April 2012</b> |
| <b>Cars:</b>  |                                  |
| Essential User Lump Sum   | £1,195.00                        |
| Essential User Mileage  | 45p                              |
| Casual User Mileage   | 53.65p                           |
|   |                                  |
| <b>Subsistence:</b>   |                                  |
| On duty more than 9 hours   | £24.75                           |
| On duty 5-9 hours outwith Area  | £15.10                           |
|   |                                  |
| <b>First Aid:</b>   |                                  |
| Annual Sum  | £403.00                          |
|   |                                  |
| <b>Prescribed Spectacle:<br/>(Display Screen Equipment)</b>   |                                  |
|   | £80.47                           |
|   |                                  |
| <b>Call Out:</b>  |                                  |
| Basic Rate  | £38.07                           |
| Enhanced Rate<br>(If call out is over the weekend, public holiday or between the hours of midnight and 8.00 am) | £57.12                           |

