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| Title | Staff Expenses Policy |
| Purpose | <p>Maryhill Housing (MH) understands that on occasion, employees will incur expenses whilst carrying out their role and must be reimbursed. This policy sets out the expectations for MH reimbursing staff who incur work related expenses.</p> |
| Scope | <p>This policy applies to all members of staff of MH irrespective of grade or position but dependent only on length of service.</p> <p>This policy does not form part of any employee’s contract of employment and MH may amend it at any time.</p> <p>This policy should be read in conjunction with the Terms and Conditions of Employment, Court Attendance Procedures for Neighbourhood Team, the Entitlements, Payments and Benefits Policy, the Staff Code of Conduct and Maryhill Housing’s Financial Regulations.</p> <p>This policy is compliant with Her Majesty’s Revenue and Customs (HMRC) rules around the payment of expenses.</p> |
| Policy Statement | <p>Policy Principles:</p> <ul style="list-style-type: none"> • Employees of Maryhill Housing will be neither financially advantaged nor disadvantaged as a result of incurring genuine work related expenses. • Employees’ will travel to and from their normal place of work in their own time and at their own expense. • MH 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. • Any breeches of this policy may result in disciplinary action in accordance with MH’s procedures. |

Business Compliance

Employees using their own vehicle for business travel must have their vehicle comprehensively insured and must specifically state for business purposes (not just commuting to a single workplace). As part of the recruitment process, the HR team will carry out a driver's licence check to ensure that employees have a current and valid driver's licence. Additionally, a copy of the insurance certificate must be provided to HR team before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted as well as valid MOT certificates (where applicable).

MH 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. MH 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. There is a requirement for all essential and casual car users to complete the annual driving at work return and risk assessment to ensure compliance with health and safety requirements. There is a further requirement for drivers to submit a valid MOT certificate annually to the HR department.

Travelling by Vehicle

Company Vehicle

Where a team is provided with a company vehicle, expenses for fuel will be covered by the use of a company approved fuel card.

Occasional Users

All journeys carried out by an 'occasional car user' will be recorded and submitted for payment to the Finance Department using the appropriate claim form. Occasional users are paid on the basis of a rate per mile set by HMRC. All users, except those provided with a company vehicle, must have signed the insurance declaration form and any line manager authorising vehicle travel expenses may assume that the individual has followed the procedures in relation to insurance.

Notes

When starting or finishing work at a location other than normal office of employment, home to normal office of employment mileage should be deducted from the claim.

Where it is cost effective to make a business journey by an employees' own vehicle, a mileage allowance may be claimed as per the HMRC rates at the time of the journey.

These rates are reviewed in line with HMRC rules.

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

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.

Travelling by Taxi

Whilst MH operates a taxi on account arrangement, there may be occasions when travel on business by car or any other form of transport would be difficult or not cost effective. Travel must be by the most cost effective mode of transport, taking into account journey time and route, the number of staff travelling as well as monetary cost. For example, if a member(s) of staff is/are attending a meeting in the centre of Glasgow, it is likely that the most cost effective mode of transport will be to travel by taxi. Taxis should only be used with authority of your line manager when necessary and before every journey.

MH will not reimburse any outlay by the employee in terms of a tip to the driver. All travelling expenses must be authorised prior to payment in accordance with the Financial Regulations.

Travelling by Public Transport

Travel by bus, train or other public transport should only be by standard class. We will refund rail travel at second class rates only except where it is cheaper to travel first 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.

Travelling by Air

Where necessary, air travel will be approved by the Departmental Director and will normally be organised through Corporate Services Team. Air travel will be booked at economy class rates only. Where possible, tickets will be booked in advance to take full advantage of any discounts available on fares. In exceptional circumstances where an employee books air travel directly, all expense claims should be accompanied by tickets and/or receipts.

Subsistence Allowance

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.

Overnight Subsistence

Where an employee is on official duty for MH and an overnight stay is required, this must be approved by the Departmental Director and arranged through the Corporate Services team. This will normally include accommodation and breakfast based on the best rates available at the time of booking. The cost of evening meals at a reasonable cost will be refunded on production of a valid receipt. However, this will not include reimbursement for alcohol.

Where possible, accommodation should be booked in advance to ensure the best rate possible. The cost of evening meals at a reasonable cost will also be refunded on production of a valid receipt.

Court Expenses

If you are a professional witness for MH or receive a summons to serve on a jury, you will be granted time off with pay (see T&Cs of employment and Court Attendance Procedures for Neighbourhood Team members). However, this is on the understanding that we will deduct any witness expenses you receive from the court from your salary (excluding travel and subsistence expenses). Employees are responsible for ensuring that they claim these allowances from the court.

Parking Expenses

Employees can claim for any parking expenses incurred in the course of carrying out their duties for MH but they would be expected to use available free parking where this is available. MH is not responsible for any costs incurred for parking at or around an employee's normal place of work (e.g. Glenfinnan Road, Wyndford Road, Kirkhill Drive and Kirkhill Place), as there is free parking available nearby. These costs are the responsibility of the employee. However, if a member of staff has a health condition that means they cannot walk a short distance this may be excepted.

Should an employee receive a police ticket or penalty whilst on MH business, it would be their sole responsibility to pay the resultant fine or penalty.

Corrective Eyewear

Where an employee uses VDU equipment for the majority of their role (as stated in MH's 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

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| | <p>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.</p> <p>Miscellaneous Expenses</p> <p>Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by MH. Each claim will be considered on its own merits without setting any precedent for the future.</p> |
| Approval | Senior Management Team |
| Policy Owner | HR Manager |
| Review | August 2023 or updated in line with changes in legislation. |