



BOARD EXPENSES AND ALLOWANCES POLICY

1. Introduction

This guidance has been developed to detail the expenses and allowances that members of MH Board are able to claim. It seeks to ensure that members are reimbursed for costs related to official activities undertaken on behalf of MH and are neither financially advantaged nor disadvantaged.

In developing this guidance, account has been taken of:

- Scottish Housing Regulator, Regulation of Social Housing in Scotland, 2012
- Communities Scotland Guidance Note, 2003/02
- EVH Model Policy – Expenses, 2016
- MH Entitlement, Payments & Benefits Policy
- Glasgow & West of Scotland Forum benchmarking information 2018

2. Purpose

The purpose of this guidance is to set out:

- The types of expenses/allowances that will be paid, and the criteria that must be met for each.
- The rate at which expenses/allowances will be paid.
- The procedure for claiming payment.

3. Conditions for paying expenses and allowances

3.1 Expenses

Expenses will only be paid:

- For attendance at Board and Committee meetings.
- Where a member undertakes official business on behalf of MH and where this has been authorised by the Board.
- When attending relevant conferences, training events and seminars etc. (referred to as “events” in this policy).
- Where receipts required in this procedure are provided.

3.2 Allowances

Allowances are paid where the conditions for the relevant allowance are met. Allowances do not require to be supported by receipts.

4. Eligible Expenses and Payments

4.1 Expenses

Expenses will only be paid where they are not provided or included in any event costs (e.g. expenses cannot be claimed for accommodation or meals where these are included in the fee).

Expenses, the detail of which follows, can only be claims where appropriate for:

- Travel
- Meals
- Accommodation
- Care of Dependents
- Loss of Earnings

4.2 Allowances

MH will pay an allowance to Board members who are required to be away from home overnight. This payment is in addition to any expenses claimed.

5. Travel

5.1 Introduction

MH will meet any travel expenses of Board members undertaking official business on behalf of MH. Board members are expected to use the most cost-effective form of travel or to use any travel arranged.

5.2 Taxis

Taxis used by Board members are to be from MH's taxi contract unless the meeting is out with Glasgow when a local taxi firm can be used. Claims for taxis used out with Glasgow must be accompanied by a receipt.

If more than one Board member is attending the event, it is expected that the taxi will be shared.

5.3 Train

If the event is located at a direct train link from Glasgow, Board members are expected to use the train. Standard class tickets will be provided unless the journey is over 3 hours (station to station) when first class tickets will be provided. Where there are issues of safety, inaccessibility where a Board member is frail or disabled, or where the times of arrival and/or departure are not suitable, alternate forms of transport should be used. Taxis to and from stations can be used as per the above guidance.

5.4 Vehicles

Board members using their own vehicle for attending events can claim mileage as follows:

- Car: 45p per mile for first 10,000 miles then 25p per mile
5p per mile for each additional passenger
- Motorcycle: 24p per mile
- Bicycle: 20p per mile

The mileage charges above cover fuel, maintenance, repairs, insurance and operating costs. Any expenses claimed must detail the start and destination, the purpose of the journey and the number of miles travelled.

The above rates are EVH policy and are currently also paid to staff. The levels will be reviewed and increased in line with any change in the EVH policy applying to staff expenses.

MH will not accept any liability for injury or damage arising from the use of a private vehicle, except where any such injury or damage is directly attributable to negligence or fault by MH.

It is the responsibility of the Board member to ensure that their vehicle is roadworthy, insured and has a current MOT certificate (where applicable).

5.5 Other Travel Costs

Ferry and bus costs can be claimed subject to a receipt supporting the claim.

Car parking and toll charges can be claimed. If a receipt is not provided, this should be noted on the claim form.

MH will not refund any parking fines incurred.

6. **Meals and beverages**

Meal and beverage expenses will be paid to Board members who are prevented by their official duties from taking their meal at their normal place and, as a consequence, incur additional costs.

Expenses for meals will only be paid where catering is not provided by the meeting/conference organiser. Meal expenses will not be paid for attendance at Board/Committee meetings or other meeting/training events held at 45 Garrioch Road.

All meal and beverage expenses must be supported by receipts. The **maximum** refunds are:

- Breakfast £6.00
Where an overnight stay is required and breakfast is not provided as part of the hotel costs or where a journey starts before 6am.
- Lunch only £10.00
If not away overnight but are absent for at least 5 hours and catering is not provided as part of the hotel booking or provided by the meeting/conference organiser.
- Dinner £20.00
If away overnight (or for more than 6 hours from afternoon into evening) and catering is not provided as part of the hotel booking or event being attended.

- Beverages £20.00

Where an evening event is attended an additional £20.00 will be provided for beverages, even when dinner is provided and there is wine included for the table.

7. Accommodation

Accommodation including meals will normally be included in a delegate fee which will be invoiced to MH and not the individual Board member. Where this is not the case, accommodation on a bed and breakfast basis will be booked by Association staff. This will be in a minimum of a 3* hotel with ensuite facilities. Other meals are then claimed through expenses.

8. Care of Dependents

The costs of care of dependents, including children or any other person normally resident with the Board, can be claimed.

The following applies:

- The name and any relationship of the carer to the Board member must be provided in any expenses claim.
- Costs will not be reimbursed where the care is provided by another member of the Board member's household.
- Actual costs will be reimbursed on receipt of an invoice.
- Costs for the care of children cannot be claimed where cheaper or free alternatives are provided, e.g. crèche at conference.

The individual Board member making the payment is responsible for any potential tax or benefit liabilities arising from the payment.

9. Loss of Earnings

MH will reimburse Board members for any loss of earning or use of annual leave on the basis of actual loss. The criteria for claiming are:

- The payment is not being made in respect of a routine Board/Committee meeting or training event.
- The attendance of the Board member was authorised by the MH Board or Chair.
- The meeting or event could not be reasonably held at any other time.
- Another Board member could not attend in their place.
- The claim is supported by details of the loss or earning or use of leave with the day rate/value involved on the employer's headed paper.

Any potential personal tax liabilities from the payment of expenses are the responsibility of the individual Board member.

10. Allowances

MH will pay an allowance to Board members who are required to stay overnight and where this has been authorised by the MH Board or Chair. This payment is for incidental costs and is in addition to any expenses claimed and does not require being support by receipts. The allowance is £35 per night.

11. Claiming Expenses

Only claims made in line with this procedure will be paid, and all claims must be made on the MH expenses claim form (see Appendix B).

Expenses for less than £50 will be paid in cash within 5 working days of the claim being made. Claims in excess of £50 will be made by BACS transfer within 7 working days of the claim being made. For claims in excess of £50 Board members will therefore be required to provide bank details.

Board member claims will be counter-signed by the Performance and Governance Manager.

12. Cash Advances

Accommodation and travel costs (except when using own vehicle) will normally be booked and paid for directly by MH. Where this is not the case, cash advance equivalent to the anticipated total costs can be made when this is requested to the Corporate Support team at least 5 working days in advance. The amount advanced will always be rounded up to the nearest £10.

Within seven days of their return, the Board member is required to submit a detailed expenses claim. Any overpayment should be returned and any underpayment will be refunded to the Board member in line with Section 11 above.

Allowances can be paid in advance if the request is made 5 working days in advance to the Corporate Support team.

13. Review

The levels of allowance and expenses noted in this policy will be reviewed every three years unless these are based on EVH expenses policy for staff when the Board expense levels will be reviewed when the new EVH policy is received.

14. Summary

A summary of the expense levels and allowance amounts is shown at Appendix A.

Summary of Expenses & Allowance Levels

Type		Level
Travel	Taxis	Actual cost
	Train	Actual standard fare costs (first class only for train journeys over 3 hours)
	Car	45p per mile for first 10,000 miles, then 25p per mile 5p per mile for each additional passenger
	Motorcycle	24p per mile
	Bicycle	20p per mile
	Bus, Ferry	Actual standard fare cost
	Tolls, parking etc.	Actual cost
Meals & Beverages	Breakfast	£6.00
	Lunch	£10.00
	Dinner	£20.00
	Beverages	£20.00
Accommodation		Will be booked by MH
Care of Dependents		Actual costs based on invoice
Loss of Earnings		Actual loss based on information being provided by employer
Allowance		£35 per night where absent overnight

MARYHILL HOUSING ASSOCIATION EXPENSES CLAIMS FORM - BOARD MEMBERS

MILEAGE

Date	Journey	Reason	Distance	Rate	Amount
Total Miles					

OTHER EXPENSES INCLUDING TRAVEL, MEALS, ACCOMMODATION

DATE	REASON AND TIMES	Receipts Supplied?	Amount
Total			

CARE OF DEPENDENTS

DATE	Name of Dependent/Name and address of Carer	Receipts supplied?	Amount
Total			

I certify that this claim is made in accordance with the Board Members Expenses and Allowances Procedure.

Signed:

Date:

Authorised by Performance and Governance
Manager :