

EXPENSES POLICY

TO:	Management Committee
PREPARED BY:	Linda Sichi (Depute Director)
SUBJECT:	REVIEW OF EXPENSES POLICY
DATE OF MEETING:	07 March 2023
APPROVED BY:	Paul Martin (Director)

LS/FEBRUARY.2023/REF: P22



A registered Scottish Charity No.SCO39891 Registered: Scottish Housing Regulator.
Registration No. HCB 161 SC Registered: Financial Conduct Authority - 1818 R(S).
Registered under the Co-operative and Community Benefit Societies Act 2014.



(1) Aims & Objectives

1.1 Milnbank Housing Association (MHA) endorses the ethos of voluntarism and believes the Management Committee and Board Members should not receive financial payment in return for serving on the Association's Committee or Board, except in accordance with relevant guidance. When compiling this policy reference was made to the Associations Control of Payments and Benefits Policy, the relevant SHR framework and OSCR guidance.

1.2 It is recognised that in their capacity as Committee or Board Members, while carrying out business on behalf of MHA, that certain expenses may be incurred. The aim of this policy is to detail the level of expenses, which may be claimed by Management Committee and Board Members to ensure that Committee and Board Members do not benefit improperly from their position. The policy also provides the procedure for reimbursement.

(2) Monitoring

The Management Committee shall monitor this policy to ensure that:

2.1 Payments to Management Committee and Board Members are directly related to expenses incurred, and do not contain any elements which might be construed as a benefit as stipulated within Control of Payments & Benefits Policy.

2.2 Payments made to volunteers are directly related to work they carry out on behalf of MHA in their capacity as a volunteer. (For full details, refer to the Volunteering Policy)

2.3 Payments to members of staff are strictly in accordance with the Associations Conditions of Service.

2.4 MHAs stipulated procedures for claiming and processing expenses are always adhered to.

(3) Travelling Allowances

Where a Management Committee, Board Member or staff attend to business on behalf of MHA, he/she will be entitled to claim travelling expenses by:

3.1 Public transport or second-class rail travel.

3.2 Where public transport or rail travel is not possible, private cars where re-imburement is made, can be used when authorised to do so by the Corporate Services function. This will only be available to those staff that annually complete the relevant form containing details and a copy of their insurance certificate to verify their vehicle is comprehensively insured for business purposes.

- 3.3 Committee Members and staff may use a taxi for MHA business, the booking of which should be carried out by those authorised staff, committee, or board members in accordance with the agreed procedures.
- 3.4 When sharing a journey, the expenses will be apportioned and based on rail travel.

(4) Subsistence Allowance

- 4.1 No subsistence allowance will be awarded when meals are provided as part of the seminar, training, or conference.
- 4.2 A Day subsistence allowance may be claimed by a Board Member, Committee Member or employee who is required to be on approved official duty for more than 10 hours in any one day. The amount paid will be those agreed on the 1 April each year by the Management Committee and incorporated into the annual budget review. The current amount payable is £18.91.
- 4.3 An allowance of £30 per person, per day, will be given to both staff and Committee Members who attend overnight conferences.

(5) Child Care & Care of Dependents

Childcare and care of dependents expenses will be awarded to Committee and Board Members who require this care whilst on MHA business. Dependants are deemed to be children up to the age of 16 and adults in receipt of attendance allowance. The childcare and care for dependant provision will be reimbursed provided that:

- (a) The child/dependent is cared for within their own home
- (b) The duration and hours of payment per hour are agreed in advance
- (c) A receipt is provided.
- (d) MHA may ask for documentary evidence of the relationship of the dependent to the committee or board member and any legal duty of care (e.g. payment of relevant benefit)
- (e) The pay for childcare costs will be determined by competitive rates at the point of claiming.

The child/dependent care provision may take the form of:

- (i) Provided by a suitably qualified person (i.e., Registered Childminder)
- (ii) A relative who is not a member of the child's household.
- (iii) MHA shall provide in-house crèche facilities.

(6) Loss of Earnings

MHA will also reimburse a committee or Board Member of any loss of earnings or annual leave entitlement in the following circumstances, which are consistent with relevant guidelines:

- 6.1 The payment is not being made in respect to a routine meeting.

- 6.2 The meeting or event could not have reasonably been held at an alternative time.
- 6.3 The attendance of the Committee or Board Member was required and authorised by the Management Committee.
- 6.4 Another Committee or Board Member who would not lose earnings could either not attend in their place, or it would not have been appropriate for them to attend in their place (e.g. where the Chairperson should attend).

(7) Claiming Expenses

- 7.1 Committee Members - Committee Members should complete the standard 'Expense Form' attaching the relevant receipts and submit to Finance no later than the month in which the claim is being made. Expenses, unless over the sum of £50, will be paid in cash with the Committee Member signing for same.
- 7.2 Members of Staff - Employees should complete the standard 'Expenses Form' attaching the relevant receipts and submit to payroll no later than one week prior to the 24th of each month. Claims submitted after this date shall not be paid until the following month's salary. Expenses will be included with the monthly salary and paid into the employee's bank account.
- 7.3 Authorising Expenses – One of the Office Bearers shall approve all expenses for committee members. The relevant line manager shall approve all staff expenses. The Finance & IT Manager will authorise all expenses claims for the Directorate.

(8) Review

The Expenses Policy will be monitored and reviewed biennially, or otherwise as deemed necessary, by the Management Committee.

Data Protection

MHA controls the personal information that we collect, this means that we are legally responsible for how we collect, hold and use personal information. It also means that we are required to comply with the GDPR when collecting, holding and using personal information.