Community Counts
Milnbank
Housing Association
53 Ballindalloch Drive, Glasgow G31 3DQ

TO:	Management Committee
PREPARED BY:	Linda Sichi (Deputy CEO)
SUBJECT:	REVIEW OF EXPENSES POLICY
DATE OF MEETING:	11 March 2025
APPROVED BY:	Paul Martin (CEO)

EXPENSES POLICY

LS/MARCH.2025/REF: P22

EXPENSES POLICY

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1. MILNBANK HOUSING ASSOCIATION (MHA) STRATEGIC OBJECTIVES

MHA's mission is to provide excellent homes and services in a thriving community. We believe that people living in the MHA community should:

- Have warm, safe, and affordable homes, and receive excellent services from MHA.
- Live in neighbourhoods that are clean and well cared for, with real community pride.
- Have access to opportunities and services that promote a good quality of life.

2. MHA's VALUES

Working as 'One Milnbank' so that we offer the same quality of services, support and housing to all tenants and residents.

3. LEGAL & REGULATORY COMPLIANCE

The Management Committee leads and directs MHA to ensure good outcomes for its tenants and other service users. MHA adheres to the Scottish Housing Regulator's Regulatory Framework Financial & Regulatory and to all relevant legal employment requirements associated with this policy including guidance around Control of Payments & Benefits.

4. POLICY INTRODUCTION

MHA understands that on occasion, employees, and Management Committee Members, will incur expenses whilst carrying out their role and must be reimbursed. This policy sets out the expectations and procedure for MHA reimbursing work and committee related expenses.

5. PRINCIPLES OF EXPENSES POLICY

- Employees and MC Members will be neither financially advantaged nor disadvantaged because of genuine business expenses.
- Employees will travel to and from their normal place of work in their own time and at their own expense.
- MHA will reimburse costs of any necessary travel, over and above normal travel to work.
- Travel must be by the most cost-effective mode of transport, considering journey time and route as well as monetary cost.
- Any discount obtained while incurring an expense must be included in any subsequent claim submitted.
- Any breeches of this policy may result in disciplinary action in accordance with MHA's procedures.

6. BUSINESS INSURANCE

Employees using 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 HR before

travelling for business purposes takes place and expenses are submitted. Copies of annual renewal certificates must be submitted. MHA 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. MHA will not reimburse employees without evidence of valid insurance. Employees are solely responsible for ensuring the roadworthiness of the vehicle prior to any journey.

7. TRAVELLING ARRANGEMENTS

a. Own Vehicle

Where it is cost effective to make a business journey by an employees' own vehicle, a mileage allowance, which are reviewed in line with HMRC, may be claimed as follows:

- First 10,000 miles 45p
- Per mile thereafter 25p
- Passenger per mile 5p
- Motorcycles per mile 24p
- Bicycles per mile 20p

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 number of miles between their home and normal place of work should be deducted from the mileage claimed.

b. Taxi

Taxis should only be used with authority of member of the Leadership Team when necessary and before every journey. Receipts should be obtained for the fare only and submitted with the expenses claim. MHA will not reimburse any outlay by the employee in terms of a tip to the driver.

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

d. Air

Where necessary, air travel economy class is permitted by the CEO. 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.

8. SUBSISTENCE ALLOWANCE

8a. Staff

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.

Levels of subsistence allowance

1. £20.05 – If on duty for 10 hours or more
2. £12.27 – If 5-10 hours out with area

These rates are reviewed every year as part of salary negotiations.

8b. **Overnight Conferences**

No subsistence allowance will be made when meals are provided as part of the seminar, training, or conference. An allowance of £30 per person, per day, will be given to both staff and Committee Members who attend overnight conferences.

9. CHILDCARE & CARE OF DEPENDENTS

The above will be awarded to MC and Board Members who require this care whilst on MHA business. Dependents are deemed to be children up to the age of 16 and adults in receipt of attendance allowance. The childcare and care for dependent provision will be reimbursed provided that:

(a) The child/dependent is cared for within their own home
(b)The duration and rate 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:
Provided by a suitably qualified person (i.e., Registered Childminder).
A relative who is not a member of the child's household.
MHA shall provide in-house crèche facilities.

10. Loss of Earnings

MHA will reimburse an MC or Board Member for 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 been held at an alternative time.
6.3 The attendance of the MC or Board Member was required and authorised by the Management Committee.
6.4 Another MC 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).

11. CLAIMING EXPENSES

Committee Members - Committee Members should complete the standard 'Expense Form' attaching the relevant receipts and submit it to Finance no later than the month in which the claim is made. Expenses, unless over the sum of £50, will be paid in cash with the Committee Member signing for same.

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.

For hybrid workers who are required to attend meetings on behalf of the Association, expenses can be claimed on days when that is the employee's base

Authorizing Expenses – One of the Office Bearers shall approve all expenses for committee members. The relevant line manager shall approve all staff expenses. The Director of Finance will sign off expenses claims for the CEO/Deputy CEO when approving the monthly salaries.

12. MISCELLANEOUS EXPENSES

Corrective Eyewear – Where an employee uses VDU equipment for most of their role (as stated in MHA's H&S Control Manual), they can claim for a contribution towards corrective eyewear (currently £115.02). 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

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

13. EQUALITY & HUMAN RIGHTS

MHA's is committed to equal opportunities, and we will respond to the different needs and service requirements of individuals, and we

will not discriminate against any individual for any reason outlined in Equality & Human Rights Legislation.

14. DATA COLLECTION

MHA will manage all personal data in accordance with our obligations under the GDPR regulations and the Association's Policy.

15. POLICY MONITORING & REVIEW

The Expenses Policy will be reviewed by the Governance Sub-Committee every 2 years or in line with EVH updates, or as otherwise deemed necessary.

EXPENSE FORM

NAME:		**DESIGNATION**		**MONTH**	**YEAR**	**CAR CC**	**CASUAL* USER**

DATE	**DESTINATION AND PURPOSE OF JOURNEY**	**CAR MILEAGE** **RATE: 0.525P/ML**	**TRAVEL EXPENSES FARES, PARKING ETC.**	**SUBSISTENCE** **RATE: £20.05**	**CALL OUTS/SO** **RATE: £60**	**REFERRAL DUTY** **RATE: £220.40**
				£		

MILEAGE	**TRAVEL EXPENSES**	**SUBSISTENCE**	**CALL OUTS/SO**	REFERRAL DUTY	**OTHER**	**TOTAL**
Non Taxable	Non-taxable	Taxable	Taxable	Taxable	Non-taxable	Taxable	Non-taxable

SIGNED:
AUTHORISED: