

PER49

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[Previously part of Policy]

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## STAFF EXPENSES PROCEDURE

### 1.0 INTRODUCTION

- 1.1 This procedure describes how we will reimburse staff for appropriate business expenses. These are travel, subsistence and other expenses which are incurred wholly and exclusively as a result of being engaged in an approved activity for and on behalf of Prospect.
- 1.2 'Appropriate activities' includes attending meetings or events on behalf of Prospect in Wester Hailes, elsewhere in Edinburgh or outwith Edinburgh, visiting tenants, applicants etc. in their homes, and attending approved training events, conferences etc. Other events or activities may be approved.
- 1.3 The current levels of authorised expenses, including rates and limits where appropriate, are outlined in Appendix 1. Mileage and subsistence rates are those set by Employers in Voluntary Housing (EVH) and are reviewed annually on 1 April in line with the Cost of Living Award.
- 1.4 Any abuse of this procedure, e.g. submitting a false claim for expenses not incurred, will be regarded as a serious breach of trust (as well as being fraud), and will result in disciplinary action. Depending on the circumstances such abuse may be regarded as gross misconduct resulting in dismissal.

### 2.0 PROCEDURE

#### Travel

- 2.1 Travel to and from the normal place of work is carried out in the staff member's own time and at their own expense.  
  
However where a staff member is required as part of their duties to travel to and from work for an additional session in any one day, or on a day they would not normally work, e.g. a Saturday or Sunday, then appropriate travel costs will be refunded.
- 2.2 Staff travelling on authorised business may reclaim public transport fares or the appropriate mileage rates (as detailed at Appendix 1). Where appropriate, staff members should confirm with their Manager in advance that a particular journey will qualify for reimbursement of travel costs.

- 2.3 Parking charges incurred on authorised business will be reimbursed. Where possible a receipt should be obtained or the parking ticket (where issued) retained as the receipt.

Rail travel will be refunded at second class rates only. The payment receipt or tickets should be retained.

Any proposed use of a taxi must be approved in advance by the appropriate Manager, Director or, in the case of AGM or Committee use, by the Corporate Services Officer. Where the fare is paid by the staff member a receipt must be obtained in order to obtain reimbursement.

- 2.4 A staff member required to use their private car for business purposes must be authorised to do so in advance and have the appropriate insurance for casual business use and a current standard MOT certificate.

Staff members must produce evidence of the annual renewal of their vehicle insurance, in accordance with the Authorised Vehicle User procedure.

- 2.5 Prospect will not be responsible for any damage to a car belonging to a staff member while the car is being used for business purposes.

- 2.6 For longer journeys (defined as travel outwith their normal place of work) staff members will be expected to use public transport wherever reasonable and practicable, taking into account time and cost factors.

Where public transport is available and appropriate, but the staff member chooses to use their private car, reimbursement of travel costs will be restricted to the lower appropriate public transport fare.

If travel by car for a longer journey is to qualify for reimbursement, the journey will have to be authorised in advance by the appropriate Manager or the Director.

### **Subsistence**

- 2.7 Where staff attend an approved event such as a conference or training event, this includes the time they would normally be taking a meal, and where meal expenses have not been covered by other arrangements, they may claim reimbursement of meal costs.

- 2.8 The amount to be reimbursed will be the actual cost of the meal (including VAT but excluding alcoholic beverages) up to the maximum allowance as outlined in Appendix 1. To qualify for reimbursement receipts for each meal must be produced.

- 2.9 Where absence on an approved activity involves at least one overnight stay away from home the costs will normally be paid for separately by Prospect, e.g. as part of the booking fee for attending a conference.

Where the costs have to be paid directly by the staff member, this will be agreed in advance with the relevant Manager, or Director, and the costs will only be reimbursed on production of appropriate receipts. Staff will be expected to choose a reasonable, but not excessive, standard of accommodation.

## **Hospitality**

- 2.10 Any proposal to provide hospitality to others will be discussed with and approved in advance by the Director. Such authorisation may be subject to an upper expense limit.

Where a staff member is authorised to provide hospitality, e.g. a meal, and where the individual initially has to meet the costs, reimbursement will be made subject to the provision of appropriate receipts.

## **Telephone calls**

- 2.11 The Management Team and designated other staff are issued with Prospect mobile phones and are permitted to use these for personal calls, subject to this facility not being abused.
- 2.12 The Director will authorise the issue of Prospect mobile phones to new employees as appropriate.
- 2.13 Other designated staff, such as Housing and Maintenance Officers, are authorised to use their personal phones to make business calls and to receive a set monthly allowance (see Appendix 1) towards the costs of such calls.
- 2.14 Departmental Managers or the Director may authorise new or existing employees to receive the monthly allowance for use of their personal phone as appropriate.
- 2.15 On an annual basis the Corporate Services Officer will produce a list of designated staff for review and authorisation by the Director or Department Manager.

## **Expenses claims**

- 2.16 All expenses will be claimed using the current Expenses Claim Form (copy shown at Appendix 2, contact a member of the Finance team to obtain an electronic version). The staff member will ensure that all necessary details are entered and that receipts for all expenditure, except for private car mileage, are attached.
- 2.17 Claims will be passed to the relevant line Manager for authorisation. The Manager will ensure that they check the claim before authorising it, e.g. making sample checks on staff calendars and on specific mileages, and that they follow up any queries with the staff member concerned.

The Director's claim will be authorised by either the Treasurer or Chairperson.

- 2.18 In certain circumstances it may be appropriate and/or necessary for a cash advance to be provided before attending an event. This will be requested and authorised using the Expenses Claim Form and wherever possible at least 48 hours prior notice should be given.

Following attendance at the event the staff member will provide detailed receipts and return any unused part of the advance to the Finance Assistant.

- 2.19 Expense claims will normally be paid within 28 days at the latest, by BACS or cheque, except that where the amount is small (less than £10) or required urgently the Director may authorise reimbursement from petty cash.

- 2.20 If a staff member is dissatisfied regarding the amount of expenses reimbursed they should take the matter up with their Manager in the first instance and, if still dissatisfied with the outcome, should thereafter follow the Grievance Procedures.

### **3.0 IMPLEMENTATION & REVIEW**

- 3.1 The Finance Manager is responsible for ensuring that this procedure is implemented.
- 3.2 Each Manager is responsible for checking expenses claims at the time of authorisation. The Finance Manager is responsible for checking claims at the time of processing them for payment.
- 3.3 The Finance Manager will ensure that this procedure is reviewed at least every 3 years.

**This version approved in: May 2020**

**Next review due by: May 2023**

## SCHEDULE OF AUTHORISED EXPENSES (RATES APPLICABLE FROM 1 APRIL 2020)

### 1. TRAVEL

- |             |   |  |
|-------------|---|--|
| Rail        | - | Second-class fare. Where appropriate, use should be made of 'Saver' fares. The payment receipt, confirmation of online booking or the ticket(s) will form the receipt. |
| Taxi        | - | Actual cost of journey. Where payment is made direct a receipt must be obtained from the driver. Use of taxi must be approved in advance.                              |
| Private Car | - | Up to 10,000 business miles per annum – 45p per mile<br>Over 10,000 business miles per annum – 25p per mile  |
|             | - | Authorised car users must have appropriate insurance cover for casual business use and if required a current standard MOT certificate.                                 |
| Parking     | - | Actual costs. The parking ticket or a receipt should be produced, where possible.  |

### 2. SUBSISTENCE

Actual cost of meal (including VAT, excluding alcoholic beverages) up to a maximum of:

- £17.00 if employee has been on duty in excess of 10 hours
- £10.00 if employee has been on duty 5-10 hours outwith their normal place of work.

A receipt must be obtained or reimbursement will not be approved.

### 3. HOSPITALITY

Actual costs of hospitality, up to a previously approved limit. A receipt must be obtained.

### 4. TELEPHONE CALLS

Designated staff issued with Prospect mobile phones may be are permitted to use these for personal calls, subject to this facility not being abused.

Designated staff authorised to use their personal mobile phones for business calls will receive an allowance of £7.48 per month (subject to tax).

### 5. OVERNIGHT ACCOMMODATION

Actual cost of accommodation. A receipt must be obtained. Expenditure must be approved in advance.

***NB: Rates are subject to annual review on 1 April***

PROSPECT COMMUNITY HOUSING

EXPENSE CLAIM FOR PERIOD ENDED MTH

YEAR

Complete pink boxes as necessary

Do not overwrite

Do not overwrite

Print area is already selected, just press print

Name		DETAILS OF EXPENSES CLAIMED						
		Mileage		Public Transport				
Dates	Details of event, journey, type(s) of cost(s)	Training	Other	Training	Other	Meals	Parking	Other
Totals		0.00	0.00	£ -	£ -	£ -	£ -	£ -
Mileage Rate		£ 0.45	£ 0.45					
Mileage Payable		£ -	£ -	Total Claimed			£ -	

I certify that the expenses detailed have been incurred by myself while on approved Prospect business. All necessary receipts are attached. Where mileage rate is claimed, I certify that I have the appropriate insurance cover for casual business use.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

I certify that the expenses claimed are appropriate and reasonable, and authorise reimbursement.

Signed (Manager) \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

FINANCE DEPARTMENT USE

Narrative	Co	Dept	Scheme	Nominal	Total