

The Ferguslie Group

Group Staff Expenses Policy



Ferguslie Group

Approved by FPHA 30 October 2024

Approved by NTC

Due for Review by October 2027

Introduction

Ferguslie Park Housing Association and The New Tannahill Centre Ltd understand that on occasion, employees will incur expenses whilst carrying out their role and must be reimbursed. This policy sets out the expectations and procedure for reimbursing work related expenses for staff of both organisations in the group.

Principles

- Employees of Ferguslie Park Housing Association and the New Tannahill Centre Ltd will be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses.
- Employees will travel to and from their normal place of work in their own time and at their own expense, including to work extra hours, overtime and for training or awaydays.
- Ferguslie Park Housing Association and the New Tannahill Centre Ltd will reimburse costs of any necessary travel made on their 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 breaches of this policy may result in disciplinary action in accordance with Ferguslie Park Housing Association and the New Tannahill Centre Ltd's procedures.

Business Insurance

Employees using their own vehicle for business travel must have their vehicle comprehensively insured and this must specifically state cover for business purposes (not just commuting to a single workplace). A copy of the insurance certificate must be provided to the Chief Executive/Company Secretary before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted. Ferguslie Park Housing Association and the New Tannahill Centre Ltd 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. Ferguslie Park Housing Association and the New Tannahill Centre Ltd 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.

Travelling by Own Vehicle

Where it is cost effective to make a business journey by an employees' own vehicle, a mileage allowance may be claimed as follows:

| | |
|---------------------------|-----|
| ▪ Car first 10,000 miles | 45p |
| ▪ Car per mile thereafter | 25p |
| ▪ Car passenger per mile | 5p |
| ▪ Motorcycles per mile | 24p |
| ▪ Bicycles per mile | 20p |

These rates are reviewed in line with HMRC tax allowances.

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

Taxis should only be used with authority of the line manager when necessary and before every journey. Receipts should be obtained for the fare only and submitted with the expenses claim. Ferguslie Park Housing Association and the New Tannahill Centre Ltd will not reimburse any outlay by the employee in terms of a tip to the driver.

Travelling by 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.

Travelling by Air

Where necessary, air travel is permitted if approved in advance by the Chief Executive/Company Secretary. Air travel will be refunded at economy class rates only. 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.

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. The rates are reviewed on 1 April each year as part of annual pay negotiations, and you can find up-to-date amounts by referring to the most recent wage agreement. We can pay two levels of subsistence rates.

- If you need to be on approved or official duty for more than 10 hours, in any one day.
- For official duties of between 5 and 10 hours in any one day outwith our geographical area of activity.

Train meals

If you have a main meal on a train during a period qualifying for subsistence allowance, we may refund the actual cost of the train meal (including VAT but not alcoholic beverages) in full, as long as you give us receipts. These payments are made instead of the normal subsistence allowances. The number of train meals allowed would be:

- one main meal for absences of more than 5 but less than 10 hours; or
- two main meals for an absence of more than 10 hours, or one main meal plus a claim for the normal 5 - 10 to 10 + hours subsistence allowance.

The rates are reviewed every year as part of salary negotiations and announced thereafter.

Meal-inclusive Events

When meals are provided as part of a meeting or event, it is not possible to claim a subsistence allowance. This usually applies to external training, meetings and conferences.

Overnight Subsistence

Where an employee is on official duty for Ferguslie Park Housing Association or the New Tannahill Centre Ltd which requires an authorised overnight stay, this should be booked by the organisation in advance to ensure the best rate possible and an invoice arranged. If pre-booking is not possible, reasonable expenses will be met on production of appropriate receipts. This includes accommodation and breakfast up to a maximum value of £100.

The cost of evening meals will also be refunded up to a maximum of £25 for food and soft drinks only.

When accommodation and/or meals are provided as part of an overnight stay for a meeting or event, it is not possible to claim a subsistence allowance. This usually applies to external training, meetings and conferences.

Corrective Eyewear

Where an employee uses VDU equipment for the majority of their role (as stated in Ferguslie Park Housing Association and the New Tannahill Centre Ltd's Health & Safety Control Manual), they can claim for a contribution, as amended from time to time by EVH, of up to £110.59 towards corrective eyewear. 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.

Miscellaneous Expenses

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

All expenses claims must be submitted using the attached form and accompanied by appropriate receipts, where appropriate to the line manager.

Ferguslie Park Housing Association/The New Tannahill Centre Ltd
 STAFF EXPENSES CLAIM FORM

NAME
 MONTH

TRAVEL
 EXPENSES

| Date of Journey | Destination & Reason | Mileage | Amount Claimed |
|-----------------|----------------------|---------|----------------|
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | | 0 | 0 |

OTHER EXPENSES

| Date Incurred | Expenses Incurred | Amount Claimed |
|---------------|-------------------|----------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | | 0 |

TOTAL AMOUNT CLAIMED £0.00

Signed: _____

Authorised by: _____

EXPLANATION NOTES

1. Mileage

Give a description along the following lines:

- Date
- Details
- Purpose of trip
- Miles – miles travelled. If travelling straight from home, deduct the amount of miles between your home and the normal place of work.

2. Other Travel & Accommodation costs

Give the date, the purpose of the trip and the costs involved and get receipts wherever possible. This section is for train fares, buses, car parking, hotel bills and the like.

3. Subsistence

Give the date, brief details of why you are claiming (external training, etc.) and the amount claimed. You need to use a separate line for each subsistence fee you claim.

4. Other Expenses

Use this section for anything not covered above.