



fairfield housing
co-operative

Staff Allowances and Expenses Policy

Approval date: 25th June 2019

Approved by: Management Committee

Review date: July 2022

Effective date: 26th June 2019

Policy Owner: Management Committee

Policy Author: Corporate Manager

This policy applies to

This policy applies to all employees (either permanent or fixed term) of Fairfield Housing Co-operative.

Policy Summary

The Staff Expenses Policy provides guidance to employees on the differing expenses they are entitled to claim.

Equalities

Fairfield Housing Co-operative will ensure there is a consistent approach in promoting equality and diversity across all areas and this policy will be administered in accordance with the Fairfield Policy on Equality and Diversity (to be reviewed).

Privacy

This document fully complies with General Data Protection Regulations (2018).

Compliance

Standard 5
The RSL conducts its affairs with honesty and integrity

HMRC Travel Expenses

Related Policies

Entitlements, Payments and Benefits
EVH Terms and Conditions

CONTENTS

PAGE NO.

1.0	Introduction	4
2.0	Principles.....	4
3.0	Objectives.....	4
4.0	Approach and Method.....	5
5.0	Breaches of this Policy	9
6.0	Monitoring and Performance Measurement Reporting	9
7.0	Complaints.....	9
8.0	Policy Availability	9
9.0	Review.....	9

APPENDICES

Appendix 1.....	11
Appendix 2.....	12

1.0. INTRODUCTION

Fairfield Housing Co-operative (FHC) understands employees will occasionally incur expenses whilst carrying out their role and that these expenses should be reimbursed to ensure that the staff member isn't 'out of pocket' in delivering their duties.

This policy sets out the expectations and procedures for FHC in reimbursing work related expenses. The Co-operative as full members of Employers In Voluntary Housing (EVH) has an agreed set of employee conditions which details the allowances that the employee should have the ability to reclaim.

A copy of the expenses claim used by the Co-operative is included as **Appendix 1**.

The Policy will also cover any allowances which are provided to staff determined by health and safety or to allow their role to be carried out effectively.

2.0 PRINCIPLES

The following principles govern the operation of this:

- Employees of FHC 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.
- FHC will reimburse costs of any necessary travel made on its behalf, over and above normal travel to work.
- Travel must be by the most cost-effective mode of transport, taking into account journey time 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 FHC's procedures.

3.0 OBJECTIVES

The objectives of this policy are to:

- Provide a clear guide to employees on their obligations when seeking to claim any expenses incurred in fulfilling their duties
- Outline the Co-operative's procedures with regards the claiming of expenses.
- Detail our approach to how claims are made, how they are monitored and the level of approvals required before incurring expenses.
- Ensure that the Co-operative complies with the Regulatory Standards of Governance and Financial Management.

4.0 APPROACH AND METHOD

The policy will be implemented using the following approaches:

Business car insurance

- 4.1.1 Employees using their own vehicles for business travel must be comprehensively insured and be covered for business use. If a staff member uses their car for work related activities, a Vehicle Declaration form must be submitted to the Corporate Manager along with original copies of annual insurance and a current full and valid driving licence. These will be visually inspected and dates recorded on the Vehicle Declaration form for verification and validation. The Finance Officer will also check the GOV.uk website to ensure the employee holds a valid MOT certificate. On an annual basis the Corporate Manager will request that the employee provides an up to date copy of their annual insurance together with a completed annual vehicle declaration form.
- 4.1.2 FHC will not reimburse employees without the employee having fulfilled the requirements of section 4.1.1.
- 4.1.3 FHC 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. Should the employee suffer injury through a vehicular accident or incur damage to their car whilst carrying out duties on behalf of the Co-operative the individual will be required to use their own vehicle insurance.
- 4.1.4 Employees are solely responsible for ensuring the road-worthiness of the vehicle prior to any journey.
- 4.1.5 Employees are not permitted to offer to transport any tenants, contractors or suppliers in their vehicle.

Travelling by own vehicle

- 4.1.6 Where it is cost effective to make a business journey by car, a mileage allowance may be claimed in line with HMRC and EVH rates.
- 4.1.7 Any expense claim must detail the number of miles travelled, the destination and the purpose of the journey.
- 4.1.8 If the employee travels directly to a business venue from home then the amount of miles between their home and normal place of work should be deducted from the mileage claimed.

Travelling by taxi

- 4.1.9 Taxis should only be used when necessary taking into account journey time as well as monetary cost. Taxis should be authorised by a line manager or Chief Executive

prior to organising. Receipts should be obtained for the fare and submitted with the expenses claim.

Travelling by public transport

- 4.1.10 Travel should be by standard class. Where possible, tickets should be booked well in advance to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.

4.2 SUBSISTENCE ALLOWANCE

- 4.2.1 The rates of the allowance are based on an extension to the working day and/or working out with an employee's normal area. It is therefore necessary to detail the start and finish times of each business activity when claiming the allowance.
- 4.2.2 As per EVH allowance rates reviewed every year as part of salary negotiations and announced thereafter.

4.3 CORRECTIVE EYEWEAR

- 4.3.1 Where an employee uses VDU equipment for the majority of their role they can claim for a contribution towards corrective eyewear.
- 4.3.2 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.
- 4.3.3 Verification of the change in prescription must be submitted with the expense via a letter from the optician that confirms the prescription has changed and they require corrective eyewear for VDU use.
- 4.3.4 Levels of contributions are reviewed every year by EVH as part of the salary negotiations and are announced thereafter.

4.4 CLOTHING ALLOWANCES

- 4.4.1 Personal Protective Equipment and a uniform will be provided to caretaking staff to allow them to carry out their job safely and effectively. Details of relevant clothing are listed in **Appendix 2**.
- 4.4.2 Items of clothing will be renewed annually with the exception of the safety boots which will be renewed biannually. It is however recognised that items may need replaced earlier and this should be brought to the attention of their line manager who arrange replacement items were deemed necessary.
- 4.4.3 Occasionally it may be necessary for the Co-operative to purchase other Personal Protective Clothing to allow an individual to fulfil their role. This may include safety footwear, jackets, or high visibility clothing for attendance on site. These will be

purchased by the Corporate Manager on behalf of the Co-operative and will remain the property of FHC at all times.

4.5 MOBILE TELEPHONE

- 4.5.1 The Co-operative provides a mobile telephone to staff whose job takes them out of the office at 5 Fairfield Avenue or where there is a health and safety requirement due to lone working to ensure there is means of communication and assist in protecting the individual. Additionally where there is a requirement or expectation for the staff member to be available and / or carry out some of their duties out with the office environment then these posts are considered necessary to be provided with a mobile phone.
- 4.5.2 The Chief Executive will determine which posts require a mobile telephone for the reason identified at 4.5.1.
- 4.5.4 The Co-operative will also have a spare mobile handset which will be made available to any member of staff who require to go out of the office but do not have access to a company mobile phone.

4.6 ESSENTIAL CAR USERS ALLOWANCE

- 4.6.1 The Chief Executive will determine which posts which require to use their own vehicles on a regular basis for company business may be recompensed by way of an Essential Car User's Allowance. This is an amount which is set annually by Employers In Voluntary Housing and which is paid to staff monthly along with their salary. Staff can also claim mileage costs at a rate set by Employers In Voluntary Housing. This can be claimed monthly and will be paid along with their salary.
- 4.6.2 Staff using their own vehicles for company business will be required to follow section 4.1 outlined earlier before making any claim for expenses.

4.6 FIRST AID ALLOWANCES

- 4.7.1 The Co-operative will normally have an employee trained to fulfill a first-aid role. Such an employee will be required by the Co-operative to hold a current approved certificate in first-aid and will be paid the appropriate First Aid Allowance. This amount will be shown in the current agreement on salaries and will be set by E.V.H. annually.

4.7 CALLOUTS

- 4.8.1 From time to time, emergencies may arise which require staff assistance either at Fairfield's Offices or one of its properties and arrangements for callouts are in place in order that the Co-operative can respond to emergency situations such as fire, burglary or other major operational issues.

- 4.8.2 In some instances, calls can be dealt with, without the staff member having to leave their house, where only advice is required.
- 4.8.3 A list of staff members who are willing to be contacted in case of emergency is provided to the organisation's alarm company. These are usually staff members who either have the authority to make decisions, or where it is to respond to the office alarm system reside closest to Fairfield, and can respond quickly if the need arises. If contacted by the alarm company, staff may need to attend to secure the premises and re-set the alarm.
- 4.8.4 In situations where a staff member has to deal with an emergency situation, the following rates of pay will apply:

Staff attendance at emergency	
6.30pm – 08.00am	Flat rate of £50.00 paid
Weekends and Public Holidays	Flat rate of £75.00 paid

- 4.8.5 Staff will be asked to complete a timesheet detailing callout times and time spent attending to the situation. Where a staff member has worked for a period of time they will be entitled to claim this as overtime for the number of hours worked together with the one off payment. Any payment for call-outs will be authorised by the Chief Executive and will be paid along with the staff member's monthly salary payment.

4.9 MISCELLANEOUS EXPENSES

- 4.9.1 Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by the FHC. Each case will be considered on its own merits without setting any precedent for the future and will be at the discretion of the Chief Executive.
- 4.9.2 All expenses claims must be submitted, within **3 months** of date of expense, using the attached form and accompanied by appropriate receipts to the Finance Officer. Failure to submit within the designated timescales will result in non-payment of expense claim.

5.0 BREACHES OF THIS POLICY

- 5.1 Any alleged breach of this policy should be reported to the Chair, Convenor of Audit, Risk and Finance Sub Committee, Chief Executive or Corporate Manager immediately and this will be dealt with according to the protocol for a breach of the Staff Code of Conduct.

6.0 MONITORING AND PERFORMANCE MEASUREMENT REPORTING

- 6.1 All payments made to Staff will be monitored by the Chief Executive quarterly and reported to the Management Committee annually.

- 6.2 The Chief Executive will monitor cumulative expense claims and ensure these remain in line with budget, that there are not unreasonable, unauthorised or potentially dubious expenses being claimed and that they do not impact financially on the operations of FHC.
- 6.3 Budget provision and summary of all payments made to staff members will be presented to Management Committee annually and will also be included within the Annual Accounts, which are published on the Co-operative's website and presented to Shareholders annually. Any matter which demonstrates a serious failure of internal controls should also be reported immediately to the Chief Executive.
- 6.4 The following areas also will be subject to monitoring and evaluation:
- Risks
 - Impacts and outcomes
 - Financial and regulatory implications
 - Compliance with policy requirements and procedures

These will be actively monitored by the Chief Executive and Corporate Manager.

- 6.5 Any matter which demonstrates a serious failure of internal controls should also be reported immediately to the Chair of the Management Committee and also the Convenor of the Audit, Risk and Finance Sub Committee.

7.0 COMPLAINTS AND APPEALS

- 7.1 All staff have the right to appeal any decisions made on matters covered by this Policy according to FHC's Grievance Policy and Procedures.

8.0 POLICY AVAILABILITY

- 8.1 This Policy will be provided to staff member during the induction process and available on request.

9.0 REVIEW

- 9.1 This policy will be reviewed every 2 years, with the next review being due in May 2021.
- 9.2 An interim review may take place in the event of changes to good practice, or regulatory requirements.
- 9.3 Payment rates are subject to review and are included at **Appendix 2** which will be updated on an annual basis.

Appendix 1

NAME:		MONTH:	YEAR:
Designation:			

Employee No:	
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DATE	Details - Purpose of Journey / Meeting etc.	Miles Travelled (non Taxed) <small>All mileage claims should show net miles being claimed i.e normal home to base miles have already been deducted.</small>	Over 10 Hours Subsistence (Taxed) <small>Provide details of your claim and meeting attended in details column</small>	Outwith Area Subsistence (Taxed) <small>Provide details of your claim and meeting attended in details column</small>	Other Expenses (All Receipts required)
TOTALS		0	0	0	0.00

Expenses Rates

Total Paid via Payroll	£0.00	£0.00	£0.00	£0.00
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Employee Signature	
Date	
Authorised	
Date	

TOTAL	£0.00
MONTH	
Processed by Finance	

Appendix 2

Caretaking Staff – uniform annual allowance

- Safety Boots x 1 pair (bi annual)
- Polo Shirts x 5
- Sweatshirt x 2
- Jeans x 3
- Hi Vis Vest x 2
- Hi Vis Jacket x 1
- Waterproof Trousers x 1
- Fleece x 1

Travelling by Own Vehicle

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

These rates are reviewed in line with HMRC.

Any expenses claim must detail the number of miles travelled, the destination and the purpose of the journey.

Allowances 2019

When applicable the allowances are:

Subsistence

- On duty 10 hours plus £16.85
- 5 – 10 hours out with area £10.31

First Aid

Annual sum £466

Prescribed Spectacles

Payment towards cost £92.98