

EXPENSES POLICY

(MANAGEMENT COMMITTEE)

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| Policy date | June 2020 |
| Date approved by Management Committee | June 2020 |
| Date of Review | June 2023 |
| Approved  | 29th June 2023 |
| Date of review  | June 2026 |

1. **Introduction**

Ruchazie Housing Association (RHA) will pay the cost and expenses wholly and necessarily incurred on its business by Management Committee Members.

It is recognised that Management Committee Members will incur necessary expenses in the pursuit of their duties, and it has been determined that reasonable expenses will be reimbursed, subject to the conditions set out in this Policy.

1. **Regulation and Best Practice**

To enable Management Committee Members to be properly reimbursed on a fair and equitable basis for expenses incurred in connection with the duties of RHA the undernoted relevant guidance has been incorporated including:

1. SHR Regulatory Standards of Governance and Financial Management; and

b) Scottish Social Housing Charter.

1. **Policy Statement**

RHA has adopted this policy to ensure that:

 • Management Committee Members receive proper reimbursement for out of pocket expenses;

 • No-one is excluded from playing a full part as a Committee Member because of their responsibility for caring for dependents;

 • RHA operates in accordance with the law, regulatory guidance, and good practice.

1. **Conditions for paying expenses**

Expenses will be paid only if they have been incurred as a result of:

* Attendance at meetings of the Management Committee;
* Undertaking other official business on behalf of RHA on the authority of the Management Committee. This includes attendance at conferences, training events, seminars and external meetings.
1. **Expenses that can be claimed**

RHA will recompense Management Committee Members for the following types of expenses:

**Travel costs**

Expenses can be paid in respect of the following methods of transport:

* Standard class fares on public transport (rail, bus, air or ferry)
* Car mileage (HMRC rates)

Taxi fares cannot be claimed as there is a taxi account which should be used for this method of transport for local transport costs

Committee members are expected, where possible to share cars and taxis, to reduce costs to RHA. Travel costs should be claimed on the basis of the actual amount incurred, unless the method of transport used is a private car in which case expenses will be paid on the basis of the mileage allowance (HMRC Rates as at Appendix 1).

Management Committee Members are generally expected to use the most cost effective form of transport. However, where a meeting or event is outside the Association’s area but within the city of Glasgow, Management Committee Members may use the Association’s taxi account as a way of reducing travelling time and ensuring personal safety. Use of the taxi account should be agreed in advance with the Director. In exceptional circumstances a Board member can incur a taxi fare (i.e. not use the taxi account), which can be claimed back through the normal expenses claim process.

Bridge tolls and car park fees may be claimed as expenses. Fines for breaching parking regulations etc cannot be claimed.

**Cost of meals**

A subsistence allowance to cover the cost of meals can be claimed in the following circumstances:

• the member is attending an external event outside the Association’s offices

• the event lasts for more than 5 hours

• Suitable meals are not provided as part of the event.

The allowance is not payable for attendance at Management Committee or any other meetings at the Association’s offices, or where a suitable meal is provided.

The allowances payable will be the day subsistence rates as provided by EVH. (See Appendix 1). Since the subsistence rates are a fixed rate allowance, receipts do not need to be produced when claims are submitted.

**Childcare costs**

The costs of having a child looked after while carrying out duties as a Committee Member will be met by RHA providing that the person minding the child is not a member of the Member’s household e.g. a spouse or co-habitee or close family relation and that person is a Registered Child Minder.

RHA may ask for documentary evidence of a child’s age, or proof of legal guardianship before paying expenses.

Childminding expenses will be paid for any child or step child of a Committee member, or any child for whom the Committee member is the legal guardian. The child must normally live with the Committee member, and be under the age of 16.

Childminding costs will be paid on the basis of an invoice provided by the Registered Child Minder.

A maximum of 10 hours child care costs may be claimed for in any 24 hour period.

Child care costs cannot be claimed if the member takes their children to a conference or other event and a suitable free alternative is provided.

**Care of Other Dependent Relatives**

Management Committee Members may also claim expenses for arranging care for other dependent relatives, while they are carrying out their duties (including attending meetings of the Management Committee).

Expenses can only be paid where there is clear documented evidence of a need for such care to be provided.

Members are required to:

• Provide a receipt for expenses incurred

• Confirm that the person caring for the dependent is not a member of the Board member’s household.

The rates that will apply are noted in Appendix 1, with a maximum amount payable during a 24 hour period

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**Accommodation**

Where accommodation costs are not covered in any other way e.g. within a delegate fee for a conference, RHA will book accommodation for Management Committee Members and will arrange for invoices to be sent direct to the Association for payment.

This will prevent Management Committee Members being out of pocket and having to make a subsequent claim for expenses.

Where a Committee Member is on official duty for the Association which requires an unexpected overnight stay (i.e. inclement weather), if the Committee member can make contact with the Association a staff members will make arrangements, to save Management Committee Members being out of pocket. Reasonable expenses will be met by RHA on production of appropriate receipts this includes hotel, dinner, bed and breakfast accommodation.

**Overnight Allowances**

The Association will pay an allowance to Management Committee Members who are required to be away from home overnight on duly authorised Association business (e.g. attending a residential conference). In these circumstances, the allowance payable will be as described at Appendix 1.

1. **Expenses that cannot be claimed**

Members cannot claim expenses for items where alternative provision has already been made. For example, expenses will not be paid for meals, accommodation, transport etc. where these have already been included in any attendance fee for an event, or if they are provided free of charge.

1. **Fixed Allowance Amounts**

Allowances for subsistence and mileage costs will be at the rate set for the staff, as approved by the Management Committee usually per EVH rates set each year.

1. **Claiming Expenses**

This Policy should cover all of the types of expenses which Management Committee Members will typically incur in the course of their duties.

Claims for any other costs will only be considered if appropriate receipts are provided and if the Director is satisfied that the items claimed are a legitimate expense which the Association can lawfully meet.

All claims must be made on the Association’s official expenses claim form. The form should be completed in full and signed by the Committee Member.

With the exception of subsistence allowances, overnight allowances or mileage claims, receipts will be needed as evidence of expenditure.

Claims will be authorised by the Director (or in this officer’s absence, the Senior Housing Officer).

1. **Monitoring and Review of Expenses**

The Director is responsible for ensuring that appropriate records are kept of expenses and related payments made to Management Committee Members.

The Association’s expenditure on members’ expenses is subject to external audit and is also published in the Association’s annual financial statements and on our website, ensuring accountability to the Association’s membership.

The Director will monitor the cumulative expenses paid to individual members. The Finance Officer may prepare an annual report summarising the total expenses paid to individual Management Committee Members.

Fraudulent expenses claims represent a breach of the Association’s Code of Conduct. Any such claims will result in action against the Management Committee Member concerned, under the Code of Conduct.

1. **Review of this Policy**

This policy will be reviewed on a three-yearly cycle.

**APPENDIX 1**

**ALLOWANCES 1 April 2022 1 April 2023**

**Cars**

**Essential User Lump Sum £1,472 £1,549**

**Mileage - first 10,000 miles 45p 45p**

**Per mile thereafter 25p 25p**

**Passenger - per mile 5p 5p**

**Motorcycles - per mile 24p 24p**

**Bicycles - per mile 20p 20p**

**Subsistence**

**On duty 10 hours plus £17.97 £18.91**

**5 - 10 hours outwith area £11.00 £11.57**

**First Aid**

**Annual Sum £497 £523**

**Distant Islands Allowance**

**Annual Sum £2,182 £2,297**

**Prescribed spectacles**

**Payment towards cost £99.13 £104.33**

**RETIRAL/LONG SERVICE AWARD SCHEME**

**Contribution to Retirement/Leaving gift to mark long service**

**5 - 10 years service £100 £105**

**10 - 15 years service £125 £132**

**15 - 20 years service £175 £184**

**20 years+ service £225 £237**

** EQUALITY IMPACT ASSESSMENT**

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| Name of Policy /proposal  | Committee Expenses |
| Assessor | Janice Shields |
| Is the policy new or a revision |  Revision  |

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| 1. Name and describe the aims /objectives and purpose of the policy
 | To outline the Association’s policy for reimbursing Committee members for expenses incurred whilst on Association business  |
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| 1. Who is intended to benefit from the policy?
 | Committee members  |
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| 1. What outcomes are expected from this policy?
 | That no committee member is out of pocket when representing the Association.  |
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| 1. Which protected characteristics could be affected by the proposal?

Age Pregnancy/MaternityGender Religion or beliefMarriage and Civil partnership Gender re-assignmentDisability Sexual orientation Race | Please say here  |
| 1. If the policy/proposal is not relevant to any of the protected characteristics listed at 4, please state why and end the process here
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| 1. Describe the likely impact(s) this policy could have on the groups identified in part 4
 | Removes barrier that may prevent the individual from representing the association at any event |
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| 1. What actions are required to address the impacts arising from this assessment ? (e.g. collecting additional data, putting monitoring in place, specific actions to mitigate negative impact)
 | Raise awareness |

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| **Signed ( responsible for review)****Janice Shields** | **Job Title****Director**  |
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| **Reviewed by** | **Janice Shields** |
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| **Date of review** | **17/9/2024** |
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| **THIS ASSESSMENT TO BE ATTACHED TO REPORT /POLICY WHEN REVIEWED BY MANAGEMENT COMMITTEE** |