



## 1.0 Introduction

**Ochil View Housing Association (OVHA)** understands that on occasion, employees will incur expenses whilst carrying out their role and must be reimbursed. These expenses must be wholly and necessarily incurred whilst carrying out their role within the organisation. This policy sets out the expectations and procedure for **OVHA** reimbursing work related expenses.

This policy is based on the template produced by EVH.

## 2.0 Principles

- Employees of **OVHA** 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 i.e. home to work travel is **not** a business expense.
- **OVHA** will reimburse the cost of any necessary travel made on its behalf, over and above normal travel to work.
- **OVHA** expects that 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 **OVHA's** procedures.
- For items claimed under 'Other Expenses' employees should obtain a receipt/invoice which should be submitted with the claim form.

## 3.0 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 the **Corporate Services Administrator** before travelling for business purposes takes place and expenses are submitted. Thereafter, copies of annual renewal certificates must be submitted. **OVHA** 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. **OVHA** 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 e.g. they must ensure that they have a valid MOT certificate for their vehicle (where applicable).

#### 4.0 Travelling by Own Vehicle

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

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

These rates are reviewed in line with HMRC.

Any expenses claim must detail the number of miles travelled, the starting point and destination as well as the purpose of the journey. Where multiple locations are being visited, each leg of the journey must be shown separately.

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.

#### 5.0 Travelling by Taxi

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

#### 6.0 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.

#### 7.0 Travelling by Air

Where necessary, air travel is permitted. 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.

#### 8.0 Subsistence Allowance

Subsistence allowances can be claimed by those employees working outwith the area for 5 – 10 hours or by those on duty for more than 10 hours, will be paid in line with EVH rates which are reviewed annually. Where attendance is at an event or conference, these allowances will only be paid in instances where no food is provided.

## 9.0 Overnight Subsistence

Where an employee is on official duty for **OVHA** which requires an authorised overnight stay, reasonable expenses will be met by **OVHA** on production of appropriate receipts. This includes accommodation and breakfast up to a maximum value of £140.00 of which refund for breakfast is capped at £15.00. This payment is in addition to the Subsistence Allowance above.

Where possible, accommodation should be booked in advance to ensure the best rate possible. The cost of evening meals will also be refunded up to a maximum of £30.00. **OVHA** will not refund the cost of alcohol.

## 10.0 Corrective Eyewear

Where an employee uses VDU equipment for the majority of their role (as stated in **OVHA's** Health & Safety Control Manual), they can claim for a contribution in line with EVH rates (which are reviewed annually) 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.

## 11.0 Miscellaneous Expenses

Occasionally, other reasonable expenses incurred by employees that are not explicitly covered in this policy (e.g. professional subscriptions) may be refunded by the **OVHA**. Each claim will be considered on its own merits without setting any precedent for the future.

## 12.0 Approvals

All expenses claims must be submitted using the attached form (**Appendix 1**) and accompanied by appropriate receipts, to the **Assistant Finance Officer**.

The form should be signed by the claimant and approved by their line manager. The claimant is certifying that the expenses are necessarily incurred in the course of their duties. Approval from the line manager confirms that to be the case as well as that the expenses are being claimed in line with this policy.

Expenses must be claimed within a maximum of three months of being incurred. Any claims for expenses which exceed three months must be approved by a member of the **SMT**.

Reviewed by Senior Management Team	October 2024
Reviewed by the Finance, Audit and Corporate Governance Committee	7 <sup>th</sup> November 2024
APPROVED BY THE BOARD OF MANAGEMENT	28 <sup>th</sup> November 2024
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Approved