



EXPENSES POLICY

Date Policy Approved by Board	March 2016
Review Date	March 2019
Scottish Housing Regulator Standards	3. The RSL manages its resources to ensure its financial well-being and economic effectiveness. 5. The RSL conducts its affairs with honesty and integrity.
National Care Standards	N/A

1. Responsibility

- It is the responsibility of each claimant and each authorising member to ensure the claim adheres to Viewpoint's Policies and Procedures. Responsibility for ensuring adherence to Financial Regulations ultimately rests with the Director of Finance and ICT.
- All employee expenses and benefits not incurred within these regulations and which are not wholly, exclusively and necessarily incurred in the performance and of the duties of their employment will be reported on a P11D form at the Tax Year End.
- Where an expenses claim is materially incorrect or lacks sufficient authorisation, it will be returned to the claimant for corrections/amendments. Any unexplained deviation from the Policy and Procedures, without sufficient and satisfactory explanation, will result in the claim being revised accordingly by the Director of Finance and ICT.
- The submission of fraudulent claims may be treated as gross misconduct and may result in dismissal from employment with Viewpoint.
- Staff who have exceeded the limits set will not be reimbursed for the excess costs. In certain exceptional circumstances, expenditure above the set limits can be pre-authorised by a Director and the Finance Director.
- In circumstances where Viewpoint has incurred the additional cost at source, the employee will need to repay Viewpoint if the expenditure has not been correctly authorised.
- Claims for reimbursement of expenses must be supported by appropriate evidence and where required supporting records should be retained. The supporting records can be in the form of a diary or car mileage logbook. Appropriate evidence is a valid receipt, a VAT invoice where VAT is being claimed. A credit card slip is not appropriate evidence.

2. Detailed regulations

2.1 HMRC Regulations

2.1.1 Business Travel

The HMRC position is that only qualifying business travel is not subject to tax and National Insurance. Qualifying travelling expenses are those, which involve two types of business journey:

- Journeys which employees HAVE TO make in the performance of their duties.
- Journeys which employees make to or from a place they HAVE TO attend in the performance of their duties - but not journeys which are ordinary commuting or private travel.

2.1.2 Other Payments

Under HMRC regulations, the employer must report all expenses at tax year end. The only exception to this treatment is:

- Where the employer had negotiated a dispensation with the Inspector of Taxes.

Unless stated, the expenses payments details in this policy are included in Viewpoint's dispensation agreements. This means that employees should not have to pay tax on the expenses stated, and is not obliged to return the information to the Revenue at tax year end.

At the end of each tax year, Viewpoint is required to provide, to its employees and the HMRC, particulars of any non-dispensated expense payments and benefits provided for each of its employees.

Form P11D provided by the Inland is used for this purpose.

2.1.3 Disallowed Claims

- Viewpoint will NOT pay for any costs incurred by a spouse or partner accompanying a member of staff on a business trip. Any such expenditure shall be met directly by the member of staff.
- Viewpoint will NOT pay for any costs incurred where receipts are NOT attached.
- Viewpoint will NOT pay for any costs incurred where incorrect authorisation is provided.
- Viewpoint will NOT pay for any costs incurred where insufficient detail for HMRC requirements is provided as this could jeopardise the general dispensation for Viewpoint staff.

3. Types of expenditure

3.1 Introduction

Staff expenses might include one or more of the following:

Travel

Travel by road

Travel by rail

Travel by air- exceptionally

Travel by taxi

Meals

Accommodation

Overnight accommodation

Personal Incidental Expenses (PIEs) linked to overnight accommodation

Entertainment Mobile

telephones

Miscellaneous

Course/Conference fees

Publications Subscriptions

Travel loans Payment of
advances

Corporate credit cards

Board expenses

Other

3.2 Travel

3.2.1 What journeys qualify as business travel?

Business travel for both tax and National Insurance Contributions (NIC) is defined as those you have to make in the course of doing your job.

Examples:

- If you travel from your office to visit third party and use your own vehicle.
- If you travel directly from home to visit a third party this would be considered business travel (unless the journey is practically the same as, or less than, your ordinary home to work journey. Viewpoint will pay the extra cost incurred for this journey compared to your normal personal cost.

3.2.2 What journeys DO NOT qualify as business travel?

Journeys that do not count as business travel include:

- Ordinary commuting - travel between your home, or any other place you attend for personal reasons (such as the home of a friend or relative) and your usual workplace, or
- Private travel - any other travel where the purpose is not for business.

3.2.3 Travel by Road

Employees' Own Car, Bicycle or Motorcycle

It is Viewpoint's policy NOT to pay for travelling expenses unless they qualify as business travel as defined above.

Business mileage will be reimbursed in accordance with the approved rates (see Appendix One). These rates will be periodically reviewed by the Chief Executive and updated in line with IHMRC regulations.

Mileage claims are payable monthly, and must be submitted to Payroll Department on the mileage claim form. Only one completed form per month will be accepted.

Staff who use their own vehicles on business are required to take out insurance cover for business use of the vehicle and the vehicle must be road worthy.

Company Cars

The business mileage will be reimbursed in accordance with the approved rates (see Appendix One)

Car Parking

Car parking fees paid during the course of official business will be reimbursed subject to the production of proof of expenditure. Staff should endeavour to use free parking where possible.

Parking Fines

Viewpoint will NOT reimburse parking fines. Clamping release fees will similarly NOT be paid, and any vehicle recovery fees will NOT be paid. Where parking fines are for company cars, the employee responsible will be required to reimburse Viewpoint in full with a salary deduction immediately.

Viewpoint Vehicles (Pool Cars)

- Vehicles may be used on business journeys, subject to availability.
- Fuel cards are provided with each vehicle.
- The mileage log must be completed for all journeys.

Fines

Viewpoint will NOT under any circumstances reimburse fines incurred by motoring offences.

Disqualification

Staff who are required to travel during the course of their normal duties

may be required to make suitable alternative arrangements at their own expense if disqualified from driving. Such arrangements must be agreed and accepted by the Chief Executive.

Taxis

The use of taxis by staff on Viewpoint business must be approved by their Director and should only be used in appropriate circumstances.

Taxis cannot be used for commuting to and from work except in exceptional circumstances and with the prior approval of the Director of Finance and ICT or Chief Executive Officer.

3.2.4 Travel by Rail

- All employees should use standard class rail travel.
- Proof of purchase will be required before reimbursement can be made.
- Request for an exception to use other than standard class rail travel must have the prior approval of a Director.

3.2.5 Travel by Air

Within the UK

All air travel within the UK is classified as Non-Standard Travel and, as such, prior approval by the Chief Executive is required.

Internal air journeys should only be made where it is apparent that such travel results in either direct or indirect cost savings (e.g. hotel charges) or where there is no other practicable method of travel, or where other special circumstances apply (e.g. industrial action).

4. Subsistence

4.1 Introduction

Subsistence expenses will be payable to those employees who are prevented by their official duties from taking a meal at their normal place of work or other Viewpoint establishment, and thereby incur additional expenditure. An employee will be required to provide receipts. Expenses shall not be paid where a suitable meal is provided as part of the event (i.e. at a course or conference).

4.2 Meals

Expenditure on meals will only be reimbursed on production of original receipts, up to the approved limit (see Appendix One).

Individual receipts for each claim must be submitted. A receipt shared by multiple claimants is NOT allowed.

Where one employee submits a claim of expenses for a number of staff, each member of staff must be identified by name and position.

The current meal limits (see Appendix One) will be periodically reviewed by the Chief Executive and updated accordingly.

4.2.1 Breakfast

Breakfast will not normally be reimbursed unless claimed as part of an overnight stay. Prior approval by a Director must be gained before any such expense is incurred.

4.2.2 Lunch Reimbursement

The cost of lunch will be reimbursed when the employee is away from their normal place of work for between 6 and 10 hours and no other Viewpoint establishment is accessible where the lunch could be taken.

4.2.3 Evening Meal Reimbursement

The cost of evening meals will normally only be reimbursed when an employee is away overnight. Prior approval by a Director must be gained before any such expense is incurred.

The actual cost of a restaurant or hotel meal will be reimbursed, subject to the maximum, agreed in advance by the Director of Finance and ICT or CEO.

4.3 Overnight Accommodation

Members of staff will be reimbursed for the cost of reasonable overnight accommodation when necessarily away on Viewpoint business. Such accommodation will normally include en-suite facilities. Approval from a Director must be given before the expense is incurred.

Viewpoint may refuse to reimburse unreasonable expenses at its absolute discretion.

4.4 Gratuities

It is Viewpoint policy NOT to pay for tips and gratuities and these will be excluded from any claim for reimbursement unless they have

been specifically included as a statutory service charge. It is essential that this be adhered to in order to comply with Inland Revenue regulations.

5. Entertainment

5.1 Hospitality Expenses

Viewpoint will only permit hospitality expenses for:

- a) The entertainment of and hospitality is provided to business acquaintances from outside Viewpoint, during meetings which are exclusively arranged to conduct Viewpoint business.
- b) Inexpensive working lunches provided on official premises for example at official meetings during normal lunch breaks.
- c) Light refreshments at official meetings also on official premises.

It is Viewpoint policy NOT to provide refreshments, lunches or dinners to staff where the occasion does not satisfy the principle as detailed above comply with Schedule 7. Authorisation by a Director prior to the expense incurred must be obtained.

6. Telephones

6.1 Personal Mobile Phones / Telephones

Viewpoint will reimburse reasonable costs associated with telephone calls made for Viewpoint business on receipt of evidence of the cost of those calls and who they were made to.

6.2. Viewpoint Phones

Viewpoint will provide mobile phones to staff where it is necessary. Employee and employers obligations in relation to the use of mobile phones is covered in the Mobile Phone Policy and should be read in conjunction with this policy.

Viewpoint will pay directly all the business calls made using Viewpoint provided mobile or landline telephones.

Employees are expected to reimburse all personal calls made by declaring these on an authorised deduction from salary form. Failure to reimburse Viewpoint for these calls may result in an employee being prohibited from using their mobile for personal calls.

7. Miscellaneous

7.1 Publications

Departments are responsible for ensuring that all newspapers and professional journals purchased for the benefit of Viewpoint are available for reference to all staff.

Such publications must be approved by a Director before expense is incurred.

7.2 Subscriptions

Viewpoint recognises the benefits of membership to professional bodies and thus subscriptions to professional bodies made by leadership and executive staff will be reimbursed on approval by the Chief Executive on the basis that it is relevant to their role. No reimbursements will be made to other members of staff, however staff should note an employee is able to claim through his/her own tax return, a deduction for annual subscriptions paid to certain approved professional bodies or learned societies, where the body's activities are relevant to the duties of the employment. More details can be obtained through HMRC for the approved bodies list.

7.3 Travel Loans

Loans are available to all staff for the purchase of an annual Travel Season Ticket or the purchase of a bicycle.

Approval is required from the Chief Executive. All payments will be made directly to the travel company or approved bicycle supplier.

Applicants are required to agree to the recovery of the loan from their salary on a monthly basis and where they cease employment the balance of the outstanding loan will be deducted in full.

7.4 Corporate Credit Cards

Corporate credit cards are only available to staff approved by the Board. In these circumstances where a corporate credit card is provided for the payment of expenditure, there will be a requirement to submit an expense claim form for each monthly statement. Details of all expenditure should be itemised in the same manner as for staff expenses as detailed above.

Failure to submit a claim and provide receipts within 3 months of the statement date may result in a tax and National Insurance liability and the value of the expenditure may be deducted from salary.

Company credit card holders should refer to the credit card procedures for information on non-expenses payments.

7.5 Board Expenses

Expenses for Board members undertaking Viewpoint business may be reimbursed, subject to compliance with Viewpoint's Expenses Policy and Procedures and with the authorisation of the Chairman. Any expense claimed by the Chairman of the Board will be authorised by the Chairman of the Audit Committee.

7.6 Company Car Expenditure

Viewpoint will pay for Insurance, MOT, servicing and repair of company car. Viewpoint will NOT pay for the cost of cleaning company cars.

7.7 Working from Home

Viewpoint will pay for a VPN line up to (see Appendix One) if the broadband was specifically installed for the purpose of a home working arrangement. A home working arrangement must be a formal arrangement between Viewpoint and yourself and you must work from home regularly under those arrangements. This cannot be applied if you simply take work home in the evening or work occasionally from home.

7.8 Other

Reimbursement of all other expenses is conditional upon authorisation by a Director and appropriate receipts. Failure to provide official receipts will result in the payments becoming subject to income tax and National Insurance deduction.

Business Mileage Rates:

Own Car	45p per mile <10,000
	25p per mile > 10,000
Company Car	15p per mile
Motorcycle	24p per mile
Bicycle	20p per mile

Subsistence:

Breakfast	£4.00
Lunch	£4.50

VPN Line	£16.00 per month
----------	------------------