STAFF EXPENSES PROCEDURE

1.0 INTRODUCTION

1.1 This procedure is one of a range supporting the Financial Regulations and describes how we will reimburse approved expenses incurred by employees while carrying out their duties on behalf of the Association.

2.0 CLAIMING EXPENSES

2.1 Expenses must be claimed by using the approved Expenses Claim Form *(Appendix 1).* Each employee has a PC-based version of the form. The form has been set up to calculate mileage and total expenses automatically once the required details have been entered.

2.2 The Expenses Form should be used to claim all expenses incurred as part of carrying out business activities, including:

- General travel expenses – either mileage or the actual cost of, eg, rail fares

- Parking charges

- Travel expenses to/from approved courses, seminars or conferences

- Gym memberships, where payment by direct debit is not an option

- Meals allowance when working approved overtime outwith the office *(see Overtime Arrangements procedure)*

- Other approved expenses, eg, professional organisation membership subscriptions

Apart from general mileage claims, all claims must be supported by relevant receipts such as a rail ticket, parking ticket, meals receipt, subscription invoice etc.

2.3 Expenses should be claimed monthly, but they may be claimed for longer periods if an employee is absent when the form is due to be submitted in a particular month, for example, due to holidays or sickness.

2.4 Each month, approximately one week before the deadline for submission of expenses, the Financial Controller will email a reminder to all employees. Each employee is responsible for completing their claim form accurately and should email the form including associated backup to their line manager, who will ensure that it is checked and authorised and forwarded to the Financial Controller, in time to meet the submission deadline.

2.5 Before authorising a claim, the manager will ensure that all required receipts are attached, that the mileage claim is reasonable and that it matches the employee's activity and duties for the period covered. The manager may choose to carry out a 'spot check' of selected dates, for example, by reviewing the employee's diary to confirm the journeys claimed for that day, and may also carry out random checks of car mileages, so that Almond's checking process can be verified to HMRC.

2.6 Expenses will be paid through the monthly salary system. Any expenses forms received after the submission date will be held back for processing with the following month's salaries.

3.0 IMPLEMENTATION AND REVIEW

3.1 The Director of Finance and ICT is responsible for ensuring that authorised expenses are paid when due.

3.2 Each Director is responsible for ensuring their staff comply with this procedure and that expenses claims are checked and authorised correctly.

3.3 All employees are responsible for ensuring they complete their expenses claims accurately, and that they only claim for legitimate, approved, business expenses.

3.4 The Director of Finance and ICT will ensure that this procedure is reviewed at least every three years.

FIRST APPROVED IN	**SEPTEMBER 2011**
CURRENT VERSION 5.0 APPROVED IN	**AUGUST 2021**
NEXT REVIEW DUE BY	**AUGUST 2024**

Almond Housing Association

Staff Expenses Claim Form

Name

Period

		Registration				
		Size of engine			cc	
		Rate per Mile		pence		

Enter destination of journey, start and finish mileage as recorded for mileage/car allowance, or reason and amount of other claims for reimbursement of expenses

		Mileage				
Date	**Details of Claim**	**Start**	**Finish**	**Miles**	**Rate**	**Amount**

Other Expenses Sub-total				0.00
Car Mileage Sub-total		0		0.00
Total				**0.00**

I certify that I have carried out the above travel and incurred the expenses as shown wholly, exclusively and necessarily while carrying out my duties for Almond HA. I confirm that my vehicle has a current standard MOT (if required) and that it has the appropriate insurance covering use for business purposes.

Signature ……………………………………………………. Date ………………………

Authorised ……………………………………………………

Finance Use   Cheque/Royline   Date Paid   **Amount paid** _____