POLICY ON PAYMENT OF EXPENSES TO BOARD OF MANAGEMENT

MEMBERS AND MEMBERS OF STAFF

Date Approved	Proposed Review Date
August 2025	August 2028
Chair Person/Office Bearers Signature:	

CASSILTOUN HOUSING ASSOCIATION LTD
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Cassiltoun Housing Association is a recognised Scottish Charity SC035544

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Cassiltoun Housing Association

Policy on Payment of Expenses to Board of Management Members and Members of Staff

1. Introduction

(a) The Association recognises that Board of Management members and staff will incur certain expenses in the course of performing their duties and role as staff and Board Members. We undertake to reimburse any reasonable incurred expenses and always providing the procedures contained in this policy statement are strictly observed. Normally, receipts or other evidence of expenditure will be required as proof of out-lays, however, it is acknowledged that occasionally this may not be possible.

(b) This policy has been developed to give guidance on the types of expenses that Board members/staff can claim and the rates at which they should be paid. Reference has been made to the following during development of the policy: -

- Entitlements, Payments And Benefits Policy
- Code of Conduct for Board and Staff Members

(c) This policy will ensure Cassiltoun HA's compliance with the Regulatory Standards of Governance3 and Financial Management in particular Standard 3, "The RSL manages its resources to ensure its financial well-being, while maintaining rents at a level that tenants can afford to pay" and Standard 5, "The RSL conducts its affairs with honesty and integrity".

2. Purpose of the Policy

Cassiltoun Housing Association will meet expenses, which Board Members (including co-opted members) and staff members incur while carrying out duties on behalf of the organisation, and which are acceptable in terms of this policy. The purpose of the policy is to set out:

- The conditions for paying expenses.
- The types of expenses / allowances which will be paid.
- The rates at which expenses / allowances will be paid.
- The procedure for claiming payments.

3. Conditions for Paying Expenses

Expenses will only be paid:

(a) For actual expenses, (with a receipt if possible to substantiate claim).
(b) To attend Board of Management meetings or meetings of a Sub-Committee of which the person is a member.

(c) When undertaking other official business on behalf of Cassiltoun Housing Association. This includes to name a few, attendance at conferences, training events and seminars.

4. Eligible Expenses

In any of the circumstances described in Section 3 of this policy, expenses will only be paid for the following and where alternative provision was not included (e.g. expenses cannot be claimed for meals, accommodation, transport etc. where these are already included in any attendance fee, or where they are provided free of charge)

4.1 **Travel Costs:** Cassiltoun Housing Association will meet any travel expenses incurred by any member of the Board of Management/staff while undertaking official business on behalf of the organisation. Members are expected to use the most cost effective form of transport unless there are specific reasons why an alternative had to be used, such as issues of safety, inaccessibility where a member is frail or disabled, or where the times of departure or arrival are not suitable. Under the terms of this policy this includes:

Expense	Conditions
Standard fares on public transport	Expenses will be paid on submission of an expense form and when accompanied with a valid receipt. The Association will only coverthe costs of standard class rail travel and economy class air fares
Taxi fares	Wherever possible for local travel the Board Member should use the CHA Taxi Account and provide a copy of the receipt to our Finance Team. Where this has not been possible expenses will be paid on submission of an expense form and when accompanied with a valid receipt. They can only be claimed in line with this Policy where it indicates that this is the most cost-effective form of transport. Examples of where this may apply are accessibility issues or the start/end time of an event being such that a taxi fare reduces the need for overnight accommodation
Car parking fees	Expenses will be paid on submission of an expense form and when accompanied with a valid receipt. Any fines or fixed penalty notices will not be covered by the Association.

Car allowance (All engine capacities)

ANNUAL MILEAGE	ALLOWANCE PER MILE
Up to 10,000	45p *
After 10,000	25p *
Passenger per mile	5p*
Motorcycles per mile	24p*
Bicycles per mile	20p*

4.2 Subsistence Allowance: No subsistence allowance will be awarded when meals are provided as part of the seminar, training or conference

A day subsistence allowance may be claimed by an employee or Board Member who is required to be on approval official duty for more than 10 hours in any one day. The amount paid will be those agreed on 1 April each year by the Board of Management

£17.26 On duty 10 hours plus
£10.56 5 - 10 hours outwith area

*Allowances will be reviewed annually in conjunction with the salary increase and will be notified to staff

4.3 **Meals:** Meal expenses will be payable to Board Members/staff who are prevented by their official duties from taking their meal at home (or where they would normally take their meals), and thereby incur additional expenditure. This does not include attendance at Board of Management, sub-committee or any other meetings at Cassiltoun Housing Association offices, or where a suitable meal is provided or has been otherwise reimbursed. This would cover lunch and where it involves an overnight stay, evening meal and breakfast. Actual expenses will only be paid up to the maximum amounts shown below.

Breakfast: £7.00
Lunch: £10.00
Tea £3.00
Evening meal: £15.00

Board Members/staff who have special dietary requirements e.g. Halal, vegetarian, should obtain receipts for any meals purchased, the cost of which will be reimbursed.

Claims for costs that exceed these limits will only be paid at the discretion of the Chair, who will take account of any extenuating circumstances.

4.4 **Accommodation:** Accommodation at conferences, seminars etc will normally be booked by staff in advance of Board Members/staff attending the event Where

accommodation costs are not covered in any other way e.g. within a delegate fee, Board Members/staff will have their actual accommodation costs paid in advance. Any overnight accommodation will be booked by the Corporate Services Team on behalf of Board/Staff members taking into account the requirements to ensure value for money on behalf of the Association. Compliance of the Association's Entitlement, Payment and Benefits Policy should be adhered.

4.5 **Allowances:** Board Members/Staff may claim an allowance when they are required to be away from home for more than two hours between 11.00 pm and 6.00 am. This payment is in addition to those made for expenses otherwise covered in this policy. The allowance will be £30.00 per night where an overnight stay has been incurred.

4.6 It is recognised that occasionally Board Members may be invited to attend some forms of hospitality. Any hospitality must be approved by the Chief Executive Officer prior to attendance to ensure it is compatible with the Association's Entitlements, Payments and Benefits policy and does not represent any conflict of interest. Once agreed, acceptance of hospitality is permitted for Board Members up to a value of £40 and must be recorded in the Entitlements, Payments and Benefits register, along with an estimation of the value of hospitality received, within five days of attendance.

4.6 **Child Care:** To fulfil the duties expected of Board Members and to ensure a representative balance of skills and experience on the Board, Cassiltoun HA will meet reasonable expenses for child minding or carers' costs. Payment of child minding or carers' expenses will not normally exceed 10 hours in a month. Payment of child care and carers' costs will normally be made when Board Members are attending Board meetings, training events, seminars and conferences or whilst acting on Cassiltoun business. Expenses will not be paid when another member of the household is caring for the dependant(s). Carers' actual costs will be paid provided these are reasonable and a receipt is provided, and payment will be capped at the current national living wage per hour or equivalent cost

Childminding expenses will be paid for any child, stepchild or foster child of a Board Member, or any child for whom the Board Member is the legal guardian. The child must normally live with them, and be under the age of 16. The rate payable should not exceeed current national living wage per hour. This rate to be applied irrespective of the number of children in the household. (i.e. rate is hourly and not per child)

Cassiltoun Housing Association may ask for documentary evidence of a child's age, or proof of legal guardianship before paying expenses.

4.7 Care of Other Dependent Relatives: Board Members can also claim expenses incurred through having other dependent relatives cared for while carrying out duties as a Board Member, providing that they can produce a receipt for expenses

incurred and the person caring for the dependent is not a member of the Board Member's household e.g. a spouse or co-habitee. Cassiltoun Housing Association may ask for documentary evidence of the relationship of the dependent to the Board Member and any legal duty of care, e.g. payment of a relevant Social Security benefit, Social Work payments etc before paying expenses. The same rates will apply as for childcare.

5. Loss of Earnings

Cassiltoun Housing Association will also reimburse a Board Member for any loss of earnings or annual leave entitlement in the following circumstances, which are consistent with the Scottish Housing Regulator Guidelines:-

- The payment is not being made in respect to a routine meeting.
- The meeting or event could not have reasonably been held at an alternative time.
- The attendance of the Board Member was required and authorised by the Board
- Another Board Member who would not lose earnings could either not attend in their place, or it would not have been appropriate for them to attend in their place e.g. where the Chairperson should attend.
- The claimant must submit an official letter from their employer confirming that earnings have been lost or annual leave entitlement used, on which date and the amount or value involved.

Cassiltoun Housing Association will pay up to a maximum equivalent to the amount payable to jurors for loss of earnings under guidance published by the Scottish Court Services

These are not standard allowances. The amount claimed must be based on the earning actually lost, as certified by the Board Members employer up to the maximum applicable to jurors.

Loss of earnings will not be paid to those Board Members who are self employed.

6. Representation on Other Organisations

Board of Management Members may be asked to represent Cassiltoun Housing Association on other organisations. Payment of expenses will be in line with all conditions referred to in this policy. Where the Board Member is representing another organisation e.g. as a member of a neighbourhood forum, tenants association etc, all expenses paid to Board Members must be reimbursed by that organisation and not by Cassiltoun Housing Association.

7. Claiming Expenses

Board Members

Claims should only be made for expenses that are allowed for within this policy. Receipts must be provided, wherever possible, for all expenses claimed. An authorised signatory (Chief Executive) must countersign the claim or petty cash voucher

Members of Staff

Members of staff should complete the standard Staff Expenses Claim Form attaching the relevant receipts. This form should be approved by the appropriate Senior Officer.

Expenses should be submitted to the Finance Department prior to the salary cut off date. Claims submitted after this date shall not be paid until the following months salary.

Expenses will be included with the monthly salary and paid into the employee's bank account.

Exceptionally payments can be made at the discretion of the Chief Executive Officer. Any potential personal tax liabilities arising from the payment of expenses will be the responsibility of the individual claimant.

8. Review

This policy will be monitored and reviewed every three years or otherwise as deemed necessary by the Board of Management.

This policy requires to be read in conjunction with the Notifiable Events Policy.