



South Lanarkshire
**Carers
Network**

EXPENSES POLICY

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Introduction

This policy is the guiding principle that SLCN (The Network) will adhere to in relation to the payment of expenses. This policy will assist the organisation to set its direction against its strategic plans and decision making processes. As a general principle a member of staff will be reimbursed in full for expenses wholly, necessarily and exclusively incurred in the course of The Networks business. All funds held and disbursed by the Manager, whatever their source, are subject to the terms of this policy. In order to avoid subsequent difficulties, any expenditure not clearly falling within the procedures contained in this manual should be discussed in advance of any expense being incurred with the Manager. The Network reserves the right to refuse reimbursement for any claim which does not conform to the policy.

Purpose

The purpose of this policy is to provide guidance to members of staff when claiming expenses which have been necessarily incurred by them when undertaking activities on behalf of The Network. The policy includes details of types of expense that may be claimed.

Aims of Policy

- To ensure employees can adequately claim appropriate expenses
- To implement an expenses system that is transparent and reimburses the entire workforce fairly
- To ensure the most cost effective expenses are claimed as required
- To ensure that expenses are reimbursed timeously
- To ensure The Network is in compliance with HMRC

Legislation

HMRC www.gov.uk/topic/business-tax/payee, Display Screen Equipment (DSE) Regulations 1992

Related Policies

H&S Policy

Related Procedures

Induction Procedure, Expenses Reimbursement Procedure

Related Processes

New Employee – Induction Process. Expenses Claim Process Forms

Expenses Policy

The Network will reimburse employees for reasonable expenses wholly and necessarily and exclusively incurred in connection with its business. Employees are responsible for the payment of all expenses and the submission of the appropriate proof of outlay as they are incurred.

The Network will reimburse the reasonable costs of amounts necessarily expended to allow the employee to perform the duties of employment expected. Employee should ensure all expenses incurred and done so by the most cost effective method taking into account the journey time and nature of the journey, required business outcome as well as the cost.

Breach of this policy is a disciplinary offence and any falsification of evidence will constitute gross misconduct. The Manager reserves the right to have mileage claims verified and suitably amended.

Travel by employee's own car

Mileage allowance is set by HMRC rules on Approved Mileage Allowance Payments. A copy of the employees Certificate of Insurance showing proof of Business Cover must be presented before expenses will be paid out. Copy certificate will be maintained on employees PDF.

The employee is required to keep track of business mileage incurred in the tax year (6 April to 5 April) to ensure the correct rates are used. Mileage must be recorded from work location to work location, where this is not evidenced mileage must be calculated as per the quickest route.

type of vehicle	first 10,000 miles	above 10,000
cars and vans	45p	25p
motorcycles	24p	24p
cycles	20p	20p

Tax - rates per business mile

Travel by taxi

The use of taxis is not permitted unless written agreement from the manager has been obtained and the employee must submit a quote in advance and a receipt upon return.

Travel by train

Employees must travel by standard class and where possible make advance bookings to obtain the best possible prices

Mobile telephone

The cost of business telephone calls and / or internet access whilst out of office on The Networks business may be claimed to a maximum of £20 per calendar month. Such expenses will be agreed according to the employee's job description.

Out of Pocket Expenses

The Network will meet the cost of out of pocket expenses e.g. small gratuities in relation to Carer events or roadshows. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance nor as a daily allowance.

Hotel Accommodation

Where an overnight stay is required staff should book accommodation through the Administration Information Officer who will source and select appropriate accommodation.. In the event that the Officer is unable to provide a cost effective option, or accommodation is offered as part of a conference package, staff may book an appropriate class of hotel independently. This is defined as a three star hotel in the UK to a maximum of £100. The Network will pay for the cost of the room, and subsistence for meals as detailed additionally in this policy.

Overnight Accommodation	£100.00	3 star hotel UK based
Dinner	£25.00	Per person including any drink.
Breakfast	£5.00	Following overnight stay

Entertaining

Expenses should only be claimed where the necessary spend will enhance the business objectives of the organisation. All potential claims should be agreed in advance with the manager or board.

Lunch	£15.00	Per person including non-alcoholic drink. Alcohol is not claimable.
Dinner	£25.00	Per person including any drink.

Subsistence

Where an employee is away from their place of work, out with their normal contractual agreements payments for meals can be made. The sums will be agreed at

Breakfast	£5.00	Following overnight stay or journey commencing before 7am
Lunch	£5.00	Total cost including non-alcoholic drink. Alcohol is not claimable.
Dinner	£15.00	Total cost including any drink.

All claims for subsistence should be supported by the appropriate receipts and additionally proof of reason for being out with normal contractual place and times of work should be supported through evidential information.

Eye tests and glasses

The Network recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). The Network will contribute towards the cost of an eye test and required glasses if an employee uses display screen (computer monitor) equipment for a significant part of the working day. A voucher will be supplied to the employee.

Board Expenses

The Network does not receive funding streams to cover the costs of any volunteer member of the organisation. Members of the board may claim reasonable travel expenses to fulfil their duties to meetings directly relating to their objectives as a board member.

Expenses are refunds by a charity of legitimate payments which a trustee has had to meet personally in order to carry out his or her trustee duties. Expense claims should normally be supported by bills or receipts, except where it is impractical to expect this, for example, where very small amounts are claimed.

Expenses are normally refunds by the charity of costs a trustee has had to meet personally (or which have been met on his or her behalf) in order to carry out trustee duties.

Petrol mileage rates above the levels approved by HMRC for claimable expenses are not legitimate trustee expenses. Board mileage rates will be applied equal to those of employees.

Carers Expenses

The Network does not receive funding streams to cover the costs of any carer's attendance at meetings of any sort on behalf of or to attend carers meetings either led by or acting for the organisation.

Petrol mileage rates above the levels approved by HMRC for claimable expenses are not legitimate carer's expenses. Carers mileage rates will be applied equal to those of employees.

A cap of £10.00 will be applicable for the use of taxis for carers.

Expense Reimbursement Procedure

Employee Expenses incurred on behalf of The Network can only be processed through the Manager via the SAGE Instant Accounts system.

Board Expenses incurred by trustees or carers can be claimed through Petty Cash which will be distributed by the Treasurer or a designated person on completion of the appropriate Expenses Claim Form.

Guidance on completion of the claim form can be found in the Processes folder.

Claims must be made within 1 months of the expense being incurred. Any claims made outside of this timescale will only be accepted where fully justified and signed off by a member of the Board Finance Sub Group or the Manager. Claims must be supported by original receipts wherever the supplier can reasonably be expected to provide them. Photocopies or credit card receipts which do

not provide details of the expense are not acceptable. Staff should note that any attempt to submit a false claim will be dealt with under the organisations disciplinary procedures.

Adopted date

31st January 2018

Version Control

author	Date	Agreed by	Date
Denise Gillespie	29 th December 2017		