PAYMENT OF EXPENSES TO COMMITTEE MEMBERS POLICY

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1.0 INTRODUCTION

1.1 Lanarkshire Housing Association Ltd (LHA) will only make payment or grant a benefit to a Member of the Management Committee, an employee, or their families/close connections, in accordance with its policy on Payments and Benefits.

1.2 This Policy must be read alongside LHA's governing document, Entitlements, Payments and Benefits Policy, Code of Conduct and applicable requirements of the Scottish Housing Regulator and the Office of the Scottish Charity Regulator.

1.3 Reimbursement under this Policy is limited to reasonable out-of-pocket costs necessarily incurred on authorised LHA business and does not constitute remuneration for serving as a Committee Member.

1.4 LHA will meet expenses which Committee Members and co-opted Members incur while carrying out duties on behalf of LHA and which are acceptable within the terms of this Policy.

1.5 The payment of expenses to employees is covered within the Terms & Conditions of Employment.

1.6 This Policy also covers the conditions on which LHA will make payments related to loss of earnings and the circumstances in which allowances are payable.

2.0 CONDITIONS FOR PAYING EXPENSES

2.1 Expenses will only be paid where the expenditure was necessarily and reasonably incurred on authorised LHA business and supported by an itemised receipt or other satisfactory evidence.

2.2 Where a receipt cannot reasonably be obtained, the claimant must provide a written explanation, and the claim must receive specific approval in accordance with section 4.

a) for actual expenses where a receipt is provided

b) to attend Management Committee meetings or meetings of Sub-Committee of which the person is a Member

c) when undertaking other official business on behalf of LHA on the authority of the Management Committee. This includes attendance at conferences, training events and seminars

3.0 ELIGIBLE EXPENSES

3.1 Expenses will only be paid 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 they are provided free of charge.

3.2 Committee Members should use the most cost-effective suitable form of transport. A reasonable alternative may be used where justified by safety, accessibility, disability-related needs or unsuitable travel times. Any higher-cost alternative should be agreed in advance where reasonably practicable and the reason recorded.

3.3 LHA will meet travel expenses incurred by Management Committee Members providing it falls within the conditions for paying expenses as set out above. Under the terms of this policy, this includes:

a) standard class fares on public transport fares (rail, bus, air, or ferry)

b) approved taxi fares

c) car mileage is payable at the rate applying to employees under their Terms and Conditions of Employment. LHA will review that rate against the prevailing HMRC approved mileage allowance rates and will apply any required tax reporting or deduction where payments exceed the tax-free amount.

d) bridge tolls, car park fees (parking meters and fines for breaching parking regulations are not included)

3.4 Reasonable meal expenses will be reimbursed where a Committee Member is prevented by authorised LHA duties from taking a meal at home or at the place where they would normally eat and incurs additional expenditure.

3.5 Reimbursement is subject to the evidence and approval requirements in sections 2 and 4 and will not be made where the meal is provided or included in another fee.

3.6 For childcare, the costs incurred for having a child looked after whilst carrying out duties as a Committee Member will be met by LHA, where a receipt for expenses incurred is provided and the person minding the child is not a Member of the Committee Member’s household.

3.7 Childminding expenses will be paid for any child or stepchild of a Committee Member, or any child for whom the Committee Member is the legal guardian. The child must normally live with them and be under the age of sixteen.

3.8 Childcare costs cannot be claimed where cheaper or free alternatives were available. e.g. a crèche was provided.

3.9 Members can claim expenses for caring for other dependent relatives whilst carrying out duties as a Committee Member, providing that they provide a receipt for expenses incurred and the person caring for the dependent is not a member of the Member's household.

3.10 Where accommodation costs are not covered in any other way e.g. within a delegate fee, Committee Members will have their actual accommodation expenses paid. A receipt must be provided.

4.1 CLAIMING EXPENSES

4.1 All claims must be submitted on the official expenses form and completed in full. The claimant must sign and date the form, identify the authorised LHA business to which the expenditure relates and attach the required supporting evidence.

4.2 The Chief Executive or Finance & Corporate Services Director must verify that the claim complies with this Policy before authorising payment. Neither officer may authorise their own claim.

4.3 Claims should normally be submitted promptly and in time for the relevant month-end payment run. Receipts and other supporting evidence must be provided for all expenses claimed, subject only to the documented exception in section 2.2.

4.4 HA will retain claim forms, approvals and supporting evidence in accordance with its records-retention requirements and applicable accounting obligations.

4.5 A Committee Member must not take part in authorising or approving their own claim or a claim made by a person connected to them. Any actual or potential conflict of interest must be declared and managed in accordance with LHA's Code of Conduct and conflict-of-interest arrangements, and the declaration and decision must be recorded.

5.0 ALLOWANCES

5.1 LHA will pay a subsistence allowance to those Committee Members who are required to be away from home for more than two hours between 11.00pm and 6.00am. This payment is in addition to those made for expenses otherwise covered in this Policy.

5.2 The allowance will be £21.00 per night, in line with the current Employers in Voluntary Housing (EVH) rate, where an overnight stay has been authorised in advance by the Management Committee.

6.0 LOSS OF EARNINGS

6.1 LHA can also reimburse a Committee Member for any loss of earnings or annual leave entitlement in the following circumstances:

a) the payment is not being in respect of a routine meeting

b) the meeting or event could not have reasonably been held at an alternative time

c) the attendance of the Committee Member was required and authorised by the Management Committee

d) another Committee 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

e) the claimant must submit an official letter from the employer confirming that earnings have been lost or annual leave entitlement used, on which date and the amount or value involved

6.2 LHA will reimburse up to a maximum of £100.00 per day for evidenced loss of earnings or annual leave entitlement, subject to the conditions in section 6.1.

6.3 LHA will apply any required deductions and reporting for tax and National Insurance purposes. Loss of earnings or annual leave entitlement will not be paid to governing body Members who are self-employed.

7.0 REVIEW AND APPROVAL

7.1 The Management Committee will review this Policy at least every two years and sooner where relevant legislation, regulatory guidance, or HMRC rates change.

7.2 The review will confirm that payment limits remain appropriate, that the Policy is consistent with LHA's governing document and related policies, and that any required changes have been formally approved and recorded.