

HR Expenses Policy



Review Schedule

Document Name/Title	Expenses Policy
Document Type	HR Policy
Document Owner	HR/OD
Approving Body	RAC
Date of Approval	30.09.2022
Summary of Changes	Combined previous Allowances Policy and Relocation expenses policy. Updated process for claiming expenses.
Impact Assessed	
Version No.	2.0
Review Interval	2 years
Date of Last Review	13.02.2012
Date of Next Review	30.09.2024

1. Introduction

- 1.1 Children's Hearings Scotland (CHS) recognises that work related activities can lead to additional costs to employees. CHS is committed to reimbursing any such costs to colleagues where appropriate.

2. Scope

- 2.1 This policy applies to all CHS employees from day one of employment.

3. Aims

- 3.1 This policy aims to advise employees on the available claimable expenses as well as instruct on how to claim them.

4. Expenses

Meal Allowance (Subsistence Rates)

- 4.1 Subsistence allowances are payable to employees who are obliged because of their duties to take a meal away from their home or normal work base. The circumstances must have made it unavoidable for them to spend more than they would normally have done.
- 4.2 The agreed subsistence rates are as follows:
- Day Subsistence Rate – over 5 hours - £4.90
 - Day Subsistence Rate – over 10 hours - £10.70
 - Meal Allowance for 24 hours - £23.50
- 4.3 Employees should check with their Line Manager prior to purchasing the meal whether the cost can be claimed back.
- 4.4 Actual costs in excess of the above agreed allowances may be authorised by the Line Manager in exceptional circumstances.
- 4.5 CHS will not pay for the provision of, nor reimburse, the purchase of alcohol.

Overnight Stay Expenses

- 4.6 Overnight expenses will be reimbursed to employees who are required by their duties to stay away from home overnight.
- 4.7 Employees can alternatively request a member of the business support team to book their accommodation on their behalf.

- 4.8** If booking personally, employees can claim the amount they actually spend on bed and breakfast in a commercial establishment on the production of a receipt, up to a maximum of £80 per night (£100 in London).
- 4.9** Actual costs in excess of this may be authorised by the Line Manager in exceptional circumstances.
- 4.10** If an employee chooses the option to stay overnight in a non-commercial establishment/private house, CHS will reimburse the employee a flat fee of £25, which is a taxable element.

Eye test and glasses

- 4.11** Employees can claim the full cost of an eye test and up to £60 toward purchase of new eye glasses. Please refer to the [Eye Test and Glasses policy](#) for further details.

Travel

- 4.12** If an employee travels for business purposes, they may claim reimbursement for travel to venues which are not the normal place of work (base location).
- 4.13** The relevant mileage rates are:
- The car business mileage rates is 45p per mile.
 - The pedal cycle business mileage rate is 20p per mile.
- 4.14** If public transport is used (e.g. train or airplane) the cost of the ticket will be covered. Please refer to [the Travel Policy](#) for further details and relevant conditions.

Childcare Voucher

- 4.15** Please refer to the Scottish Government [Childcare Voucher scheme](#).

5. Claiming Expenses Process

- 5.1** To claim expenses, employees are expected to complete the expense form on eHR self-service and fill in the expense information.
- 5.2** Employees must submit a relevant receipt and any other evidence for the expenses. These need to be attached to the claim on eHR self-service.
- 5.3** All expenses must be approved by employee's Line Manager on eHR self-service before they are paid.
- 5.4** For any issues with submitting an expense claim, please refer to the eHR self-service [user guide](#) or contact HR@chs.gov.scot

5.5 A monthly e-mail is sent by Payroll Team to inform Line Managers of the last expense approval date for each month.

6. Relocation Expenses

6.1 To be able to claim relocation expenses, the individual will be a new entrant to CHS who is required to move house or an employee who, in the interests of CHS, is required by CHS to move house.

6.2 Part time employees and Job Sharers also qualify on a ratio to contracted hours basis provided they satisfy the other criteria.

6.3 In no case will the assistance exceed the expenses actually incurred and total assistance granted will not exceed £5,000 including VAT.

6.4 However, where the sum allowed is insufficient to cover the costs and the circumstances are considered to be exceptional, a case may be put before the Chief Executive who will determine, following consultation with Human Resources, whether or not an additional allowance be granted.

6.5 The employee will normally qualify for reimbursement to the approved limit provided they meet the following criteria

- are appointed on a permanent basis
- moves to a location within 25 miles of the new work place.
- will move a minimum of 20 miles nearer to the new work place to satisfy b above.

6.6 The reimbursement may be used in a number of respects by the individual in connection with relocation provided that total expenses granted will not exceed the figure or provisions applicable under paragraph (6.3) above. Examples may include the following:

- Removal
 - The employee is free to arrange the removal and will require to settle the account personally with the Contractor.
 - Where secondary removals are required, e.g. from present accommodation to store to new accommodation, these expenses - including storage and associated charges - may be allowed where circumstances warrant but the total expenses granted will not exceed the figure or provisions applicable under Paragraph 2 above.
 - The employee may be granted not more than two days' paid leave when moving house.
- Legal
 - The legal expenses will be legal and other fees connected with sale and/or purchase of residence including any unsuccessful bona fide

attempts to purchase.

- Disturbance
 - The disturbance allowance will be incidental expenses connected with moving house (alteration or replacement of curtains, fixtures and fittings, relaying floor coverings, conversions and installation of electrical appliances, etc).
- Lodging
 - As a measure of temporary assistance to an officer who is unable immediately to find accommodation within reasonable distance of the new place of employment, and where the officer has therefore to find temporary accommodation, the officer may wish to submit receipts for lodgings.

6.7 In any claim under these provisions it is necessary for the employee to settle the accounts personally and thereafter submit original receipted accounts to the People and Culture Team

6.8 In cases where it is considered by the Line Manager to be inappropriate to approve payments under the scheme and the employee is aggrieved by this decision the matter will be referred to the Chief Executive for further consideration.

6.9 Where an employee wishes to apply for financial assistance under this Scheme but is unable to arrange actual removal within 12 months of the date of commencement of their duties, they must apply for extension of the 12 month period, stating reasons, to their Line Manager not later than one month prior to the expiry of the 12 month period.

6.10 The Organisation reserves the right to reclaim any assistance given under the Scheme in whole or in part, should the employee leave The Organisation's employment within a period of three years. Recovery arrangements will be as follows:

Should the employee leave within 1 year	Full amount
Should the employee leave within 1 - 2 years	50%
Should the employee leave within 2 -3 years	25%

6.11 CHS reserves the right to reclaim assistance given under the Scheme in full, if subsequent to accepting any payments the employee decides to withdraw their intention to move house. This would include action taken to withdraw their property from sale.

7. Misuse of the Scheme

- 7.1** Any misuse of the Scheme may be subject to disciplinary action which may involve withdrawal of the right to claim back expenses.

8. Review of Policy

- 8.1** This policy is not contractual and is not intended to be incorporated into individual terms and conditions of employment. It may be subject to review, amendment or withdrawal.
- 8.2** For any changes to the policy, team forum will be consulted.