



Title of policy:	Employee Expenses
Sign off date:	November 2024
Review date:	November 2029
Lead Officer:	Head of Finance & IT

Compliant with Charter:	13, 14 and 15
Compliant with New Regulatory Framework:	<p>Standards of Governance and Financial Management</p> <p>No 3: The RSL manages its resources to ensure its financial well-being, while maintaining rents at a level that tenants can afford to pay.</p> <p>No 4: The governing body bases its decisions on good quality information and advice and identifies and mitigates risks to the organisation's purpose.</p> <p>No 5: The RSL conducts its affairs with honesty and integrity.</p>
Compliant with Tenant Participation Strategy:	N/A
Compliant with Equality & Diversity Policy:	Options for communication to meet equalities and accessibility.
Compliant with Budget/Business Plan:	<p>6 Building Organisational Resilience</p> <p>Costing for expenses in the budget.</p>

Date of Approval:	November 24
Date for review:	November 29

Responsible Officer:	Head of Finance & IT, Lorna Colville
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1. Introduction

- 1.1 This document details Paisley Housing Association's policy in relation to reimbursement of business expenses.
- 1.2 Only expenses incurred by employees while undertaking business activities will be allowable for re-imbursement.
- 1.3 All employees have an obligation to ensure that any expense incurred in fulfilling their role is undertaken in the most cost-effective manner to minimise the cost to Paisley HA. This should however not be to the detriment of the health and wellbeing of the employee.
- 1.4 With the exception of mileage claims, receipts must be obtained for all expenses incurred and submitted with an expense claim for reimbursement. If receipts are missing, Paisley HA reserves the right to refuse to pay the expense.
- 1.5 If an employee is liable to incur a cost not covered by this policy, then agreement should be obtained from their line manager with approval, in writing, from the Head of Finance & IT, in advance to the cost being incurred. Such approval must be submitted with the expense claim. If prior approval is not obtained, Paisley HA reserves the right to refuse to pay the expense.
- 1.6 Parking fines, speeding tickets and any other penalties are strictly the personal responsibility of the employee will not be reimbursed by Paisley HA under any circumstances.

2. Aims & Objectives

- 2.1 This policy aims to inform employees as to the business expenses they may be able to claim and how to claim them.
- 2.2 The policy is aimed to provide transparency, consistency, and fairness to all employees within the organisation, while providing value for money for the organisation.

3. Business Travel

- 3.1 Before incurring business travel expenses, you should consider if attendance in person is required, e.g. consider if travel expenses and time could be avoided by a Teams call.
- 3.2 Paisley HA does not hold business travel insurance, for UK travel insurance it is not deemed necessary. For any non-UK travel individual trip insurance should be

arranged on a case-by-case basis. Please speak with the Head of Finance & IT if insurance is required.

- 3.3 If any business travel is required Paisley HA will reimburse the reasonable cost of travel, accommodation, and subsistence according to the following guidelines;

3.4 **Business Mileage**

- 3.4.1 It is an absolute requirement that all employees using their own vehicle for business purposes must hold a valid UK driving licence, ensure the car is taxed, has a valid MOT, is roadworthy and comprehensively insured for business use. It is the employee's responsibility to arrange and pay for business use on their insurance policy. A "Declaration Form to Use Car for Business" attached (Appendix 2) must be provided to the Health and Safety Administrator before travel for business purposes takes place and expenses are submitted and where relevant updated annually thereafter.

Paisley HA will not accept responsibility for any damage to an employees' car or for injury to the occupants whilst the car is being used for business purposes.

- 3.4.2 Business mileage refers to journeys undertaken by employees in the course of their work, except for their regular commute. Travel from home to the employee's usual place of work, as defined in the employee's contract of employment, is classified as private mileage by HMRC and therefore not classed as business mileage and cannot be claimed under any circumstances. Therefore, the mileage for the usual commute must be deducted from the total mileage for any business journey.
- 3.4.3 Where it is cost effective to make a business journey by car, a mileage allowance may be claimed. i.e. because it is:
- necessary, (no public transport alternative) or
 - cheaper, for example several members travelling together and/or
 - most time efficient.
- 3.4.4 Where practical, car sharing should be used when two or more colleagues are travelling to the same location, to avoid multiple expenses for the same journey.
- 3.4.5 All mileage claims must detail the start and end point of the journey, total miles claimed and the purpose of the journey. A list detailing mileage from the office to commonly attended venues are attached in Appendix 3 for staff information and convenience.
- 3.4.6 Casual car user rates are based on HMRC maximum mileage rates which can be paid without giving rise to a taxable benefit. Payments will be made at the current rates as advised by EVH. These rates are reviewed annually in line with HMRC. (See Appendix 4 for rates as at 24/25)
- 3.4.7 Staff that are required to do more than 10,000 business miles per year will also receive the Essential car user Allowance (See Appendix 4 for 24/25 rates).

3.4.8 Rates for those in receipt of a car allowance are lower than casual car users, as car allowances are deemed to cover the capital and running costs including wear and tear of a vehicle. Rates will be reviewed annually in line with HMRC.

3.4.9 For those in receipt of a car allowance, tax relief may be able to be claimed for the difference between car allowance rates and casual user rates, this can be claimed from HMRC via the Gov.UK website.

3.4.10 Long Journeys

Journeys over 50 miles (round trip) can only be claimed based on equivalent public transport e.g. 2nd class rail travel and bus fare from main stations to destination.

If staff elect to use their car and if they travel with additional staff as passengers, they can also claim for the additional passengers (at the EVH passenger rate See Appendix 4) but the cost to the Association will not exceed however much the total public transport cost of the journey would be (for the total number of passengers travelling). However, mileage plus additional passenger rate will be paid for travelling by car if:

- necessary, (no public transport alternative) or
- cheaper, for example several members travelling together and/or
- most time efficient.

This would, for example lead to a typical amount for Edinburgh being £21.80. If 2 were travelling this would be £43.60, which would be less than claiming 120-mile trip.

If you are in any doubt about what you should claim, you should liaise with the Finance Manager first and establish the 'travel cost' of the journey before you leave.

In certain circumstances (i.e. conferences) venues cannot be easily attended using public transport. (i.e. accessible train or bus stop over 10-minute walk from the venue). Where alternative transport has not been arranged by the training organisation, in these circumstances the Line Manger can agree that payment will be made on the full mileage travelled at the published rates (Appendix 4)

3.5 Public transport

3.5.1 All public transport should be booked using economy tickets only, unless proof can be obtained that an upgraded ticket is more cost effective. For example, the cost of a first-class train ticket including wi-fi and a meals service may be more cost effective than paying for an economy ticket, wi-fi access and refreshments. Any upgraded tickets must be agreed with your line manager and approved by the Head of Finance & IT, in writing and in advance of booking. Such approval must be submitted with the expense claim.

- 3.5.2 All tickets, receipts and invoices for public transport **must** be retained and submitted with the travel expense claim form to allow for reimbursement.
- 3.5.3 Where necessary, **air travel** is permitted. Air travel will be refunded at economy class rates only. Where possible, tickets should be booked well in advance to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.
- 3.5.4 **Taxi's** should only be used when necessary or considered more efficient by the Line Manager. An account has been agreed with a local taxi firm for staff use. Please identify yourself as a staff member of PHA and give account code and the 'pin' number. The telephone number and pin number can be obtained from the Corporate Services Officer.

Out with Paisley, staff may use another taxicab. In this case a receipt should be obtained for the fare and submitted with the standard monthly claim form.

3.6 **Parking**

- 3.6.1 Reasonable cost of parking, excluding attending your normal place of work, will be reimbursed by the organisation, receipts must be retained by the employee and submitted with an expense claim for reimbursement.
- 3.6.2 Airport parking booked should be the most cost-effective option, this is usually long-stay car parks out with the boundary of the airport with a shuttle transfer to the terminal.
- 3.6.3 Regardless of the type of parking employees must ensure that they park in a legal space and adhere to the rules of any car park. The organisation will not re-imburse any parking fines incurred.

3.7 **Meals and subsistence**

- 3.7.1 When a member of staff is working out with Paisley, for a period of between 5 and 10 hours in a working day and approved in advance by their Line Manager, the reduced EVH subsistence rate can be claimed.
- 3.7.2 Certain staff require to attend evening meetings as part of their employment with the Association e.g. meetings of the Association's Board, meetings, with clients of the Association or partner organisations.

Whenever a member of staff is working, approved in advance by their Line Manager, for a period of more than 10 hours in a working day, the higher EVH substance allowance can be claimed subject to the following.

The subsistence allowance is meant to cover the cost of an evening meeting while at work. If a member of staff attending such an evening meeting chooses to be away

from the office for a length of time (i.e. greater than 30 minutes) before the meeting, then they should not claim subsistence but instead should claim mileage for the journey.

3.7.3 The rates of the allowance are to cover an extension to the working day and/or working out with an employee's normal area. It is therefore necessary to detail the start and finish times of each business activity & location on the expenses form, when claiming the allowance. The rates paid are as per EVH published Subsistence rates (See Appendix 4 for 24/25 rates)

3.7.4 No subsistence will be paid in respect of conferences or seminars where meals are provided.

3.8 Accommodation

3.8.1 Where an employee is on official duty for Paisley HA which requires an overnight stay, the reasonable cost of overnight accommodation will be reimbursed where the need for the stay is agreed with the Line Manager, on production of appropriate receipts and where the accommodation has not already been arranged and paid for by PHA. Where possible, accommodation should be booked in advance to ensure the best rate possible and paid for by the Association.

3.8.2 When an employee attends a residential event, a subsistence allowance to cover out of pocket expenses of up to £30 per night away may be claimed. This is calculated to cover for example tea/coffee and biscuits on train journeys, or a round of drinks for a small group at the conference.

3.8.3 All subsistence allowances will be subject to tax and national insurance.

4. Telephone Calls

4.1 Some staff have been identified as high business users and have been provided with a work mobile. There is also a general pool of work mobiles kept for staff to use.

4.2 All Staff are encouraged to use Vodafone UC with Ring Central to make calls from their laptop or the Vodafone app on their mobile. The cost of such calls is covered by our Vodafone phone contract.

4.3 Where staff cannot use a PHA work mobile, the Vodafone app on their desktop or PHA mobile any work related calls can be claimed at the rate as noted in Appendix 4. Such claims will be monitored by the Line Manager. If regularly claimed for, an alternative solution as noted above should be put in place.

5. Entertaining

5.1 Employee entertaining and gifts

- 5.1.1 As a not-for-profit organisation Paisley HA limit what it pays for employee entertaining.
- 5.1.2 Occasionally Paisley HA may provide modest levels of employee entertaining, this is at the absolute discretion of the organisation and will be within the annual exemption levels from HMRC to ensure this is not classed as a taxable benefit to employees.
- 5.1.3 Any employee entertaining is expected to be infrequent and minimal and must be agreed by a member of the Senior Management Team and approved by the Head of Finance & IT. The most senior person (expected to be a member of the Senior Management Team) attending an event or organising a gift must settle the bill, either using the Paisley HA Credit Card (authorised by the Head of Finance & IT), direct invoice to Paisley HA or via their own expenses supported by a receipt and details of all employees attending.
- 5.1.4 Paisley HA may also contribute to a Retirement/Leaving gift to mark long service, as per EVH Allowances, updated annually.

5.2 Business entertaining (customers, suppliers etc.)

- 5.2.1 As a not-for-profit organisation Paisley HA does not provide, nor reimburse employees for, business entertaining of customers, suppliers, or other business associates.
- 5.2.2 However, as part of its Customer Engagement Strategy, Paisley HA does undertake community /tenant events. Staff will be reimbursed for out-of-pocket expenses incurred organising such events, although where possible such costs should be paid for by Paisley HA directly. Necessary transport can be provided to residents to assist them attending these events.

6. Professional Fees and Subscriptions

- 6.1 Paisley HA will reimburse up to one annual subscription of a professional body which is a requirement of or relevant to the individuals role. This includes professional organisations including but not limited to, CIH, ICAS, ACCA.
- 6.2 All subscriptions should be paid directly by PHA, either invoiced to PHA or by BACS/Credit Card request by the individual, supported by invoice.

7. Flu vaccine

- 7.1 Some of Paisley HA's employees are expected to be eligible for a free flu vaccination from the NHS, if that is not the case, then the CSO can arrange flu vaccinations privately, an email will be sent annually for staff to opt in if they wish. Such vaccinations arranged by the CSO will be paid for by the Association.

8. Eye tests and corrective appliances for VDU use

- 8.1 NHS eye tests are available free to all, across Scotland, as such Paisley HA will not reimburse employees for the cost of an eye test.
- 8.2 Where an employee uses VDU equipment for most of their role (as stated in Paisley HA's H&S Manual) they can claim for a contribution towards corrective eyewear. See Appendix 4 for EVH rates for 24/25)
- 8.3 The contribution towards corrective eyewear is restricted to once every 2 years. However, if the DSE user's sight deteriorates in less than 2 years and they are prescribed different lenses for DSE work, then they can claim the allowance again. The allowance can only be claimed on subsequent occasions when there is a change in prescription. Verification of the change in prescription must be submitted with the expense via a letter from the optician that confirms the individual's prescription has changed and they require corrective eyewear for VDU use.

9. Process for claiming and payment of expenses

- 9.1 All expenses claims must be submitted using the attached form and accompanied by appropriate receipts as per the attached procedure. (See Appendix 1)
- 9.2 Normally expenses will be paid through monthly salaries.
- 9.3 Where a staff member must use public transport for Association business, costs of the public transport can be paid through petty cash instead of the monthly salaries with Line Manager's prior approval, although it is preferred all travel expenses are claimed through the monthly salaries.
- 9.4 To tie in with HMRC requirements, all claims for car mileage are paid via staff salaries, using the expenses claim form.
- 9.5 Where the most cost-effective mode of transport is not adopted for specific business reasons, this alternative mode of transport must be authorised by the Line Manager in advance.
- 9.6 Employees are required to submit expenses regularly, i.e. at least every 2 months. Expenses received more than two months after the expense is incurred may be refused payment.
- 9.7 Employees are required to ensure that **any expenses, regardless of value, incurred in the period up to the 31st of March each year are submitted in the following April expenses.** This is to ensure that expenses are recorded in the correct financial period.

10. Monitoring

- 10.1 The Line Manager signing off staff expenses is responsible for ensuring staff expenses claims are legitimate and an efficient use of association resources.
- 10.2 The Finance Officer is responsible for ensuring that appropriate records are kept of expenses payments made to staff and are processed through salaries, accounting for tax and NIC, where appropriate. This will be as detailed in the attached procedure.
- 10.3 The Finance Manager will monitor spend on staff expenses quarterly as part of the management accounts review.
- 10.4 The Head of Finance & IT will monitor adherence to this Policy and any complaints raised against it and make any necessary adjustments or where significant, make recommendations to the Board to review the Policy.

11. Data Protection

- 11.1 We will comply with the provisions of the Data Protection Act 2018, which gives individuals the right to see and receive a copy of any personal information that is held about them by Paisley HA and to have any inaccuracies corrected.

12. Anti-Fraud, Bribery & Corruption

- 12.1 Paisley HA is committed to the highest standards of ethical conduct and integrity in all its activities and to ensure compliance with the Bribery Act 2010. So, it has introduced an Anti- Fraud, Bribery & Corruption Policy. This must be adhered to by all employees, Board Members and associated persons or organisations acting for or on behalf of Paisley HA when undertaking any actions referred to in this policy.

13. Equality, Diversity & Inclusion

- 13.1 Paisley HA aims to promote equality and diversity and operate equal opportunities policies which inform all aspects of its business. It will ensure that it adheres to the Equality Act 2010 by being committed to equal and fair treatment for all and opposed to any form of unlawful discrimination. As such, in considering this policy, no one will be treated differently or less favourably than others because of any of the protected characteristics as listed in the Equality Act 2010:

- disability;
- gender;
- gender reassignment;
- pregnancy and maternity;
- race, colour or nationality; • sexual orientation; or
- religion or belief.
- marriage and civil partnership
- age

or because of any other condition or characteristic which could place someone at a disadvantage were it to be considered unless this can be objectively justified in terms of the legislation.

- 13.2 Paisley HA will make reasonable adjustments for a person with a disability were necessary and possible to do so and will use translation tools and procedures to help overcome a language barrier.

14. Complaints

- 14.1 Any questions regarding this Policy or the operation of this Policy should initially be raised with the Finance Manager to ensure consistency.
- 14.2 However if employees have any complaints regarding this Policy or the operation of this Policy, this should initially be raised with their Line Manager, who will liaise with the Finance Manager and Head of Finance & IT as required.
- 14.3 If anyone other than an employee has any complaints regarding this Policy or the operation of this Policy, this should be raised as a complaint, as per the Complaints Policy.
- 14.4 If appropriate and if an amendment to the Employee Expenses Policy is required, this will be raised with the HR Sub Committee for approval.

15. Policy Review

- 15.1 Rates for travel, subsistence and corrective eye wear will be updated annual by the Finance Manager in line with Salaries and Expenses document published by EVH annually.
- 15.2 The Board will review this policy, and the rates not updated by EVH, at least every five years. The purpose of the review is to assess the policy's effectiveness and adhering to current legislation and good practice and identify any changes which may be required.

16. Communication

16.1 Policy Distribution:

We will ensure all employees are aware of this policy. This policy will be published to staff on the Association's SharePoint.

16.2 Updates:

The Head of Finance & IT will communicate any updates or changes to the policy promptly. They will ensure all staff are informed of significant changes and receive additional training if necessary.

17. Document References

- 17.1 In all Paisley HA's official documents, where references are made to specific job titles, roles, groups or committees, such references shall be deemed to include any changes or amendments to these job titles, roles, groups, or committees resulting from any restructuring or organisational changes made within Paisley HA.

Appendix 1: Procedure - Monthly Expenses' Claim

- 1 Forms are issued by the Finance Officer, around the 18th of the month. The Standard Form is an Excel file held in the Paisley Housing SharePoint - [SF12 Staff Expenses Sheet New.xlsx](#) (Appendix 6). Monthly the Finance Officer will update the standard form with the most recent claims period. The Finance Officer will then email all staff to advise them an expense form has to be completed and by when.
- 2 Where a member of staff has expenses to claim, they should claim these expenses within the following month. They are required to complete and return the expenses claim form, electronically. The staff member will type their name in the staff signature section. The completed claim form is then emailed to the Line Manager. Staff must not save over the original form in central records with a completed form.
- 3 Expenses claimed after the following month will only generally be allowed if a claim could not have been made on time due to holidays/sickness, although the line manager can also approve late claims due to other reasons in exceptional circumstances.
- 4 Authorisation to use cars for journeys of over 50 miles should be sought from your Line Manager, in advance of the journey. If this is not obtained, expenses may not be paid.
- 5 Where the cost of public transport fares will be paid without tickets because a member of staff has chosen to use their cars for a journey greater than 50 miles, such cases should be clearly indicated on the claim form.
- 6 Completed forms should be collected by the Line Manager who will examine the reasonableness of each claim, in particular mileage claimed, before typing their name on the forms, to authorise them, and forwarding them by email to the Finance Officer by the date requested. Line Managers are not expected to check arithmetic calculations.
- 7 The Finance Officer will process expenses via the monthly salaries system.
- 8 The Finance Officer will check the validity of any subsistence claims.
- 9 The Finance Officer will check the arithmetic calculations that the appropriate mileage rate has been used and the email has been correctly forward from the staff member to the Line Manager, then onto to the Finance Officer in the correct way, as noted above.
- 10 If correct, the forms are saved into the salaries folder by the Finance Officer. The claims are then processed through salaries per the Processing Salaries Procedure. Tax and NIC will be deductible unless a special exemption has been agreed with HMRC
- 11 If incorrect, the form is emailed back to the relevant staff member for correction and re-authorisation.

- 12 The Finance Manager will advise new members of staff on the completion of expense claims as part of the induction process.
- 13 If staff prefer, expenses, other than mileage & associated parking, subsistence, or corrective eyewear claims, can instead be claimed out with the salary procedure.
- 14 Such expenses, accompanied by tickets and /or receipts can instead be paid by:
- petty cash if less than £50 – completing a petty cash request form, signed off by the Line Manager & Finance staff member or
 - BACS- completing a BACS request form, signed off by the Line Manager
 - Credit Card - completing a Credit Card request form, signed off by the Line Manager
- 15 Where possible, PHA can arrange travel for staff in advance: the CSO will arrange to purchase train/bus tickets in advance for the staff member. At least three days' notice of travel should be given the CSO. The CSO will liaise with the line manager for approval if this has not already been received.
- 16 Where the CSO cannot purchase the ticket, the staff member can reclaim the cost of public transport from petty cash/BACS. Petty Cash slip/BACS Request Form should be signed by line manager (as they would approve all travel) and receipt of travel (e.g. bus ticket) should be provided as back up for the claim. The Finance Assistant will then pay out of petty cash/process the payment in the usual way. The FA will note in the paperwork that this is for staff travel.
- 17 In exceptional circumstances (where cost of travel is high e.g. out with Glasgow/Renfrewshire & where pre purchase is not available) staff members can claim the cost from petty cash/via BACS in advance of travel, this must be signed by Line Manager. Travel tickets should be provided to the Finance Officer on the staff members return to work.

Appendix 2: Declaration Form To Use Car for Business

PAISLEY HOUSING ASSOCIATION

INFORMATION RE STAFF CAR OWNERSHIP

Staff are only able to claim staff car mileage when their vehicle is comprehensively insured for business purposes.

- I certify that I have examined the Insurance Policy in respect of my private car and confirm that the car is comprehensively insured for business purposes.
- I certify the car has a valid MOT certificate and this will be renewed as required.
- I certify I have a valid driving licence.
- I confirm I will inform the H&S admin if there any changes to my vehicle, insurance, MOT certificate or driving licence.

Registration No.

Make and Model

Engine Capacity

Colour

Insurance Expiry

MOT Expiry

Signed

Date

H&S Administrator ^[OBJ]..... ..

Date

Note: this form should be completed annually

Appendix 3: List of Standard Mileages From PHA:

From Assurance House

To/From	One Way Mileage
To Other Offices	
Williamsburgh HA	0.6 miles
Bridgewater HA	5 miles
Ferguslie Park HA	2 miles
Barrhead HA	4 miles
Linstone HA	3.5 miles
SFHA	9 miles
EVH	8.5 miles
PHA Housing Stock	
South	1 mile
St Ninian's Rd	1 mile
Town Centre	0.5 miles
West End	1 mile
Glenburn	2 miles
Foxbar Rivers	2.5 miles
Foxbar Other	3 miles

Appendix 4: Approved Expense Rates

Allowances as Published by EVH

EVH Allowance for 2024/2025	
Cars:	
Essential Car Users Lump Sum	£1,642 per year
First 10,000 miles	45p
Per mile thereafter	25p
Additional Passenger rate per mile	5p
Motorcycles per mile	24p
Bicycles	20p
Subsistence:	
On duty more than 10 hours	£20.05
On duty 5-10 hours out with Renfrewshire	£12.27

Use of Person Mobile to make Business Calls

PHA Allowance	
Casual User Rate	50p per call

Prescription Spectacles

EVH Allowance for 2024/2025	
Payment towards cost	£110.59

First Aid Allowance

EVH Allowance for 2024/2025	
First Aid Allowance	£466 per year

Appendix 5 – Staff Expenses Claim Form

STAFF EXPENSES CLAIM FORM

Date Range :

Name: _____

All mileage claims should show net miles being claimed – i.e. normal home to office miles having already been deducted.

DATE	DETAILS OF TRIP	PURPOSE OF TRIP	MILES
		TOTAL MILES CLAIMED	0
		@45p/mile =	£0.00

SECTION 2 – Other Travel & Accommodation costs

DATE	DETAILS – please give full details, and particularly for any claims not supported by a receipt.	COST
	TOTAL OTHER TRAVEL & ACCOMMODATION COSTS CLAIMED	£0.00

SECTION 3 – SUBSISTENCE ALLOWANCE

EVH Rates**24/25 from 01/04/24 - Lunch £12.27 /Evening £20.05**

DATE	DETAILS	AMOUNT
TOTAL SUBSISTENCE CLAIMED		£0.00

SECTION 4 – OTHER EXPENSES

DATE	DETAILS – please give full details, and particularly for any claims not supported by a receipt.	AMOUNT
TOTAL OTHER EXPENSES CLAIMED		£0.00

TOTAL VALUE OF CLAIM

SECTION 1 – Mileage	£0.00
SECTION 2 - Other Travel	£0.00
SECTION 3 - Subsistence	£0.00
SECTION 4 - Other expenses	£0.00
TOTAL	£0.00

I certify that the amounts shown were necessarily incurred by me in the course of my duties over the periods shown.

Signed

Date

Claim**approved****by**

.....

EXPLANATION NOTES**1. Mileage**

This section is for use of your car. Give a description along the following lines:

- Date
- Details of travel to and from.
- Purpose of trip
- Miles – miles travelled. If travelling straight from home, deduct the number of miles between your home and the head office.

2. Other Travel & Accommodation costs

Give the date, the purpose of the trip and the costs involved and get receipts wherever possible. This section is for train fares, buses, car parking, hotel bills and the like.

3. Subsistence

Give the date, brief details of why you are claiming (evening meeting etc) and the amount claimed. You need to use a separate line for each subsistence allowance you claim.

4. Other Expenses

Use this section for anything not covered above.