

Board Expenses Policy Policy Number G02

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1. **Introduction & Objectives**

- 1.1 The CVHA Board and CVPS Board of Directors is comprised of voluntary members and it is recognised that in their capacity as Board Members/Directors they may incur out-of-pocket expenses. In keeping with the principle that voluntary members should not bear the cost of such expenses, a policy and clear procedure on the reimbursement of reasonable expenses incurred while on approved Group business is appropriate.
- 1.2 This Policy and Procedure should be read in conjunction with the Payments and Benefits Policy.

2. **Approved Group Business**

- i. Approved Group business is deemed to be: -
- ii. Any meeting of the CVHA Board, CVPS Board of Directors, Group Committee or Working Party meeting or any other meeting involving Board Members/Directors which has been arranged with the approval of Board and/or Chief Executive.
- iii. Any standing Committee of affiliated bodies where attendance by a nominated representative is approved by the Board.
- iv. Seminars, Conferences, Training, Visits, etc. attended by nominated representatives on the approval of the Board. There may be a requirement from time-to-time for attendance to be approved retrospectively e.g. for meetings called at short notice or between scheduled Board meetings.

3. **Travel**

- i. Travel will generally be by public transport. Where rail travel is appropriate the second class fare will apply.
- ii. Members may use their own car where it is more cost effective to do so e.g. a number of members sharing.
- iii. Where the use of public transport is impractical, staff will make necessary transport arrangements on behalf of members.
- iv. Taxis will mainly be used for travel to internal meetings. The Group has an account with a local firm for this purpose and charges will be paid by the Group, thereby minimising direct expenditure for members.
- v. Where use of a car is necessary or more cost effective, payment will be based on the Inland Revenue fixed car profit scheme rates as detailed below.
- vi. Mileage Allowance paid to those who use their own car for business purposes are not taxable if the allowance paid is within certain limits – see below.

First 10,000 miles (per annum)	Excess over 10,000 miles (per annum)
0.45p	0.25p

4. **Subsistence**

- i. The Group shall arrange and meet the cost of accommodation and meals for members on approved residential events.
- ii. Where meals are not provided during attendance at approved events the Group shall pay subsistence in line with current Employers in Voluntary Housing rates.
- iii. The subsistence allowance may be claimed to cover the period of the event including travel time.
- iv. For members attending residential events out of pocket expenses may be claimed at a rate of £25 per overnight stay.

5. **Care of Dependants**

- i. Approved expenses for the care of dependants will be paid in accordance with the current average rate provided by North Lanarkshire Social Services Department. This is an average of the main rate and the development rate of the national minimum wage.
- ii. Dependants are deemed to be children up to the age of 14 and adults in receipt of attendance allowance.
- iii. Claims for the care of dependants will be eligible only where the carer is not a member of the Board member's household.

6. **Claims Procedure**

- i. All claims made by members of the Board(s) must be made on the appropriate form provided by the Group and signed by the claimant.
- ii. Invoices/receipts must be provided for recoverable out-of-pocket expenses.
- iii. Expenses will be paid in advance only under exceptional circumstances and on the express understanding that a claim form and appropriate receipts are provided as soon as practical and any overpayment is reimbursed to the Group.
- iv. Expenses for the care of dependents will not be paid in advance.

7. **Expected Outcomes**

- i. The expected outcomes of the Policy are considered as follows: -
- ii. All Board Members/Directors and Finance staff have clear guidelines on this particular usage of the Group's funds and there is no confusion or misunderstanding on appropriate expenditure.
- iii. Clear records and evidence for any financial audits

8. Informing and Involving Stakeholders

- 8.1 The Policy is approved by the Board and a full copy of the Policy is sent and outlined to every Board member.