



## **Group Policy on Payments and Benefits**

**Policy Approval Date: August 20**

**Policy Review Date: August2024**

*If you have difficulty with sight, or if you require a translated copy of this policy, we would be pleased to provide the information in a form that suits your needs.*

## 1. Policy Purpose

- 1.1 This Policy is aimed at committee members and employees<sup>1</sup> in the Association and our subsidiary Govanhill Community Development Trust Ltd (GCDT). All of those affected are described in the Policy as “our people” and “you”.
- 1.2 The Policy describes how we will manage payments and benefits to our people and, in certain circumstances, to people closely connected to them (for example, family members). The definition of “closely connected” for controlling payments and benefits is shown on page 3 of the Policy, while Appendix 1 sets out in detail what payments and benefits are permitted or not and the procedures that must be followed.

## 2. Legal and Regulatory Framework

- 2.1 This Policy is a requirement of the Association’s Rules. The Association must make sure that our committee members, as charity trustees, only receive payments or benefits where the law allows this. We must also comply with the Scottish Housing Regulator’s standards and guidance which oblige us to:

- Conduct our affairs with honesty and integrity;
- Ensure that our people do not benefit improperly from their position;
- Set a clear policy for any payments and benefits we make to our people and their close relatives, making sure that we act with transparency, honesty and propriety and avoid any public perception of improper conduct;
- Make sure that our policy covers payments and benefits to committee members in GCDT as well as Govanhill Housing Association.

- 2.2 In developing this Policy, we have strengthened, to suit the Association’s circumstances, the Model Policy published by the SFHA. We have also used some elements of previous regulatory guidance on the Housing (Scotland) Act 2001 (Part 1, Schedule 7).<sup>2</sup>

## 3. Policy Statement

### 3.1 Principles

- The Association and GCDT will act lawfully and with integrity, to avoid any public perception of improper conduct.
- Nobody should benefit improperly or inappropriately from their position with us.
- Our people and those closely connected to them should not receive any preferential treatment, in the services we or our contractors and suppliers provide. Equally, they should not be unfairly disadvantaged if they are seeking to use our services.
- This Policy does not affect any statutory or contractual entitlements that our people and those closely connected to them may have.
- Our people must never offer, seek or accept bribes and must comply with our Anti Bribery Policy at all times.

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<sup>1</sup> “Employees” includes people on fixed term contracts and secondments, for the purposes of this Policy

<sup>2</sup> Housing (Scotland) Act 2001 and Communities Scotland Guidance Note on Schedule 7

- 3.2 We expect our people to act in good faith and in return we will apply a common-sense approach to the application of the Policy. If you are unsure about anything in the Policy, you should consult the Chair or Director (GhHA Committee/GCDT Board members) or your line manager (employees).
- 3.3 The Management Committee will have discretion to consider and approve payments or benefits that are not addressed explicitly in this Policy. If the Committee does this, it must have regard to the policy principles set out above and current regulatory guidance.

#### 4. Payments and Benefits Covered by the Policy

- 4.1 Appendix 1 sets out our rules for the following types of payments and benefits:

- 1) Committee membership, payment of expenses and attendance at training and other events
- 2) Staff recruitment and HR management
- 3) Granting of tenancies
- 4) Matters relating to a tenancy or other service agreement (e.g. repairs, improvements, adaptations, tenancy-related payments)
- 5) Sale, purchase or leasing of land or property
- 6) Procurement and contracts with businesses trading for profit (including private use of our contractors and suppliers by our people)

#### 5. Declaring Interests and Actions Covered by the Policy

- 5.1 We maintain a **Register of Interests** that you should use to record any interests you or people closely connected to you have that are relevant to our business or our decisions. All of our people will be asked annually to confirm that their entry in the Register of Interests is accurate and up to date. Our **Policy on Declaration of Interests** describes the interests you should consider and the definition of “closely connected to” that applies for this purpose.

- 5.2 You should always make a declaration if you or a person closely connected to you:

- Are already a Govanhill Housing Association tenant or service user
- Have applied for rehousing from us
- Have made an application for employment with us
- Are a principal proprietor/shareholder or senior manager of a company trading for profit that we do business with, or that is on our approved list (this includes nominated sub-contractors)
- Are, or could become, involved in tendering for or the management of any contract for the provision of goods or services to us.

- 5.3 In deciding what interests you should declare, we ask you to do this from the point of view of a reasonable and objective observer and to adopt a common sense approach.

- We do expect you to be familiar with the actions of **members of your household** and of people with whom you **are in close or regular contact**.
- We recognise that **you may not always be in close or regular contact** with everyone in the definition of “closely connected”.
- We do not expect you to go to **unreasonable lengths** to identify the actions or involvement of others, or to **conduct research** into the employment, business interests and other activities of all persons to whom you are closely connected.

## 6. Formal Controls on Payments and Benefits

- 6.1 Some of the interests you declare or that we identify may relate to a **potential payment or benefit**. For example, receiving a house or applying for a job. Please see **Appendix 1** for a full list.
- 6.2 If this is the case, we will apply the **formal controls** described in Appendix 1, to decide whether we can approve the payment or benefit and how things should be managed. These controls include:
- How we will decide whether or not to permit the potential payment or benefit;
  - Making sure you do not play any part in our decision-making processes;
  - Obtaining Committee approval for the proposed payment or benefit;
  - Recording approval in the Association’s Register of Payments and Benefits, to make sure matters are clearly “on the record”.
- 6.3 The formal controls apply where the potential beneficiary of a payment or benefit is a committee/board member or employee within GhHA or GCDT, or a person closely connected to a committee/board member or employee. The people we regard as closely connected for this purpose are:

Members of your household	Partner, Relatives and Friends
<ul style="list-style-type: none"> <li>• Anyone who normally lives as part of your household (whether related to you or otherwise)</li> <li>• Those who are part of your household but work or study away from home</li> </ul>	<ul style="list-style-type: none"> <li>• Your partner (if not part of your household)</li> <li>• Your relatives and their partners</li> <li>• Your partner’s close relatives (i.e. parent, child, brother or sister)</li> <li>• Your close friends</li> <li>• Anyone you are dependent upon or who is dependent upon you</li> <li>• People you know socially or business contacts/associates)</li> </ul>

## 7. Private Use of Our Contractors and Suppliers

- 7.1 You should not normally use any of our contractors or suppliers for private purposes, other than as described at Appendix 2 (for example, banks, utility companies, removal companies). If you consider that using any of our other contractors, suppliers etc, is unavoidable, you must follow the procedures at Appendix 2 to obtain our approval.

## **8. Policy Implementation and Compliance**

- 8.1 The Association maintains a **Register of Payments and Benefits** to record cases where we have approved a payment or benefit under this Policy. It is our responsibility rather than yours to maintain this Register, but we depend on you being open in declaring all interests affected by this Policy that you are aware of.
- 8.2 We will not use the Register of Payments and Benefits for employment matters (these will be recorded instead in personnel files); or for repairs or other legal entitlements that may occur after a tenancy has been approved and recorded in the Register.
- 8.3 If prior Committee approval is needed, the Management Committee will normally be responsible for approval. If this would cause a delay in decision-making and if the payment or benefit meets established policy criteria with no reputational risks, the Management Committee has delegated authority to approve housing lets to the Housing Services Sub-Committee. Any decisions made under this authority will be reported to the next Management Committee meeting.
- 8.4 Where a matter relates wholly to GCDT (e.g. a family member of a GCDT board member applies for a job with GCDT), the GCDT Board will decide the matter. If a matter concerns both the Association and GCDT (e.g. a GCDT board member is seeking to be rehoused by the Association), the Association's Management Committee will decide the matter.
- 8.5 All payments and benefits described in this Policy that are granted by the Association or GCDT must be recorded in the Group's Register of Payments and Benefits. An annual report on the items recorded in the Register will be submitted to the Association's Management Committee.

## **9. Breaches of the Policy on Payments and Benefits**

- 9.1 We will follow the procedures set out in our codes of conduct to investigate alleged breaches of this Policy or related policies and procedures, by either employees or committee members. The Management Committee will be responsible for deciding what action should be taken, based on the investigation findings. This may include taking action to recover payments or benefits that have been made in breach of our Policy, and/or disciplinary action.
- 9.2 Breaches of the Policy shall be treated as a breach of the codes of conduct and must therefore be reported to the Association's Management Committee.

## **10. Policy Review**

- 10.1 The Association will review this Policy and its procedures for compliance in three years time, or earlier if changes occur to the law or regulatory guidance. We will also review the policy and procedures in response to any breaches that occur, to incorporate any lessons learned and to minimise the risks of any recurrence.



**POLICY ON PAYMENTS AND BENEFITS**

**APPENDIX 1: FORMAL CONTROLS ON PAYMENTS AND BENEFITS**

DECISION OR ACTIVITY	PERMITTED?	GOVANHILL HA GUIDANCE/PROCEDURES
<b>1. MANAGEMENT COMMITTEE MEMBERSHIP &amp; PAYMENT FOR SERVICE</b>		
1.1 Payment for service as a committee member or for providing advice to us in a professional capacity	No	<ul style="list-style-type: none"> <li>We will not pay committee members for their service (other than repayment of out of pocket expenses), or for any advice provided in a professional capacity</li> </ul>
<b>2. MANAGEMENT COMMITTEE: PAYMENT OF EXPENSES</b>		
2.1 Payment of expenses (out of pocket expenses, reimbursement of travel costs etc.)	Yes	<ul style="list-style-type: none"> <li>Claims must comply with our policy and procedures. Approved expenses do not need to be recorded in the <b>Register of Payments and Benefits</b></li> </ul>
<b>3. COMMITTEE AND STAFF: ATTENDING TRAINING AND EVENTS</b>		
3.1 Attendance by committee and/or staff members at training events or conferences/seminars or at openings/similar events hosted by other RSLs	Yes	<ul style="list-style-type: none"> <li>We will pay the costs of the event package. If not part of the package, we will arrange and pay for committee members' travel and accommodation.</li> <li>No requirement to declare in the <b>Register of Payments and Benefits</b></li> </ul>
3.2 Attendance by committee and/or staff members at external events to mark awards, achievements or other significant milestones relevant to our business	Yes	<p>MC and staff members will be able to accept hospitality at corporate events hosted by the Association, in accordance with our Policy on Gifts and Hospitality.</p> <p>It is not the Association's normal practice to send MC or staff members to "pay to attend" awards ceremonies. If exceptional circumstances were to arise in future, the MC would need to approve attendance in advance based on reasonable and proportionate costs and a demonstrable benefit to the Association. Costs for each attendee would also need to be recorded in the <b>Payments and Benefits Register</b>.</p>
<b>4. COMMITTEE AND STAFF: GIFTS AND HOSPITALITY</b>		
4.1 Acceptance of gifts and hospitality	Yes, in some circumstances	<ul style="list-style-type: none"> <li>Our Policy on Gifts and Hospitality sets out the limits and procedures that apply to accepting gifts and hospitality and when they must be recorded in the <b>Register of Gifts and Hospitality</b></li> </ul>

DECISION OR ACTIVITY	PERMITTED?	GOVANHILL HA GUIDANCE/PROCEDURES
<b>5. STAFF RECRUITMENT</b>		
<b>5.1 Making an offer of employment (temporary or permanent) to someone who is closely connected to an existing employee</b>	Yes	Permitted as long as: <ul style="list-style-type: none"> <li>• There has been an open recruitment exercise in accordance with our policy and nobody closely connected to the job applicant has played any part in the recruitment and selection process; and</li> <li>• The offer of employment is approved by the Finance and General Purposes Sub Committee; and</li> <li>• No direct or indirect line management or supervision responsibility will be created between people who are closely connected to each other; and</li> <li>• The offer of employment is recorded in the <b>Register of Payments and Benefits</b>, following its acceptance</li> </ul>
<b>5.2 Existing staff: approval of re-gradings/promotions and contract enhancements, specific to an individual staff member</b>	Yes	Permitted as long as: <ul style="list-style-type: none"> <li>• Proposed decision is based on an objective assessment; and</li> <li>• The proposed arrangement is approved by the Finance and General Purposes</li> </ul>
<b>5.3 Making an offer of employment to someone who is, or who has been in the last twelve months, a Committee member of the Association or a board member of GCDT</b>	No	<ul style="list-style-type: none"> <li>• We will discourage former Committee/Board members from applying for employment within this timeframe.</li> <li>• If this situation occurs, we will seek legal advice with regard to excluding former committee or board members from consideration.</li> </ul>
<b>5.4 Making an offer of employment to someone who is closely connected to a current Management Committee member or a GCDT member</b>	No	<ul style="list-style-type: none"> <li>• This cannot be permitted</li> </ul>
<b>6. HUMAN RESOURCES MANAGEMENT</b>		
<b>6.1 All entitlements arising from a contract of employment with the Association</b>	Yes	<ul style="list-style-type: none"> <li>• Any entitlement in terms of contract and agreed remuneration package is always permitted without the need to record.</li> <li>• Our terms and conditions of employment and associated policies shall be treated as part of the employment contract for the purposes of this Policy.</li> </ul>



DECISION OR ACTIVITY	PERMITTED?	GOVANHILL HA GUIDANCE/PROCEDURES
6.2 Provision of a loan by us to one of our people	No	<ul style="list-style-type: none"> <li>This is not permitted unless allowed for in the contract of employment. We cannot make any other loans to individuals.</li> </ul>
6.3 Redundancy or Voluntary severance payment to an employee	Yes	<p>We can make <b>redundancy payments</b> to an employee in line with their contract of employment or the relevant statutory provisions.</p> <p>We can make a <b>voluntary severance payment</b> to an employee which is outside the terms of their contract of employment provided:</p> <ol style="list-style-type: none"> <li>The payment is instead of (not additional to) any redundancy entitlement; <b>and</b></li> <li>The payment arises directly from a decision to terminate the employee's contract of employment and there is a clear business rationale for doing so (such as early retirement, redundancy, restructuring or to improve organisational effectiveness and efficiency); <b>and</b></li> <li>The proposed payment is approved by the FGP Sub Committee and the affected employee does not play any part in advising the FGPSC about any voluntary severance payment that may be awarded to them; <b>and</b></li> <li>The total sum of the non-contractual payment and benefit does not exceed, in the opinion of EVH or our legal adviser, the total cost of a successful application by the employee to a Court or Tribunal (including the likely level of compensation that might be awarded by a court or tribunal and associated costs to the organisation to participate in the tribunal); <b>and</b></li> <li>Payment is no more than one year's gross remuneration, if the employee has more than 10 years or more continuous service with the Association; <b>or</b>, if less than 10 years continuous service, payment is no more than one-tenth of one year's gross remuneration for each year of completed service. Where staff transferred in to the Association under TUPE, total years service can be used for this calculation.</li> </ol> <p>In exceptional circumstances (e.g. if a settlement agreement is being negotiated), the FGP Sub Committee shall have authority to exceed the limits specified in bullet point e), where independent legal advice confirms that this is required.</p>

DECISION OR ACTIVITY	PERMITTED?	GOVANHILL HA GUIDANCE/PROCEDURES
<b>7. TENANCIES &amp; SERVICE AGREEMENTS</b>		
<b>7.1 The granting of a tenancy or lease in one of our properties to one of our people or to someone closely connected to them</b>	Yes	Permitted as long as: <ul style="list-style-type: none"> <li>• The decision is in accordance with our published allocations policy, <b>and</b></li> <li>• Neither the applicant nor anyone closely connected to them is involved in any way or in any part of the allocation process, <b>and</b></li> <li>• Granting of the tenancy is approved in advance by the MC or (if a decision is needed earlier to start the tenancy) by the Housing Services Sub-Committee, <b>and</b></li> <li>• Granting of the tenancy is recorded in the <b>Register of Payments and Benefits</b></li> </ul>
<b>7.2 Where one of our people is a tenant and receives a repair, improvement or adaptation to their home</b>	Yes	<ul style="list-style-type: none"> <li>• <b>Repair works</b> carried out in accordance with our policy do not need to be declared or recorded (tenanted and factored properties).</li> <li>• <b>Property adaptations</b> must comply with our policy; be approved by a member of the Management Team; and be recorded in the <b>Register of Payments and Benefits</b>. MC approval is not required.</li> <li>• <b>Improvement works</b> must be carried out as part of an approved programme and in accordance with our policy.               <ul style="list-style-type: none"> <li>– If not part of an approved programme, the works must be approved by a member of the Management Team and recorded in the <b>Register of Payments and Benefits</b>. MC approval is not required.</li> <li>– If a MC or staff member has a personal interest in improvement works to be discussed at a meeting, they must declare an interest.</li> </ul> </li> </ul>
<b>7.3 Where one of our people is a tenant and receives a decoration allowance or other payment relating to their tenancy</b>	Yes	<ul style="list-style-type: none"> <li>• The Payments and Benefits Policy applies to <b>discretionary payments</b> such as decoration allowances and disturbance payments.</li> <li>• Payments must be made in accordance with our policy and procedures; be approved by a member of the Management Team; and be recorded in the <b>Register of Payments and Benefits</b>. MC approval is not required.</li> <li>• The Payments and Benefits Policy does not apply to statutory payments, such as home loss payments since recipients have a legal entitlement.</li> </ul>

DECISION OR ACTIVITY	PERMITTED?	GOVANHILL HA GUIDANCE/PROCEDURES
<b>8. SALE/PURCHASE/LEASING OF LAND OR PROPERTY OF PROPERTY</b>		
<b>8.1 Disposal of our interest (whole or part) via leasing of a commercial property</b>	Yes	<p>This is permitted, provided:</p> <ul style="list-style-type: none"> <li>• The disposal must not be on terms that are more favourable than those available to other purchasers/lessees</li> <li>• The prospective lessee or anyone closely connected to them plays no part in our approval or processing of the transaction</li> <li>• The disposal is approved by the MC.</li> <li>• The disposal is recorded in the <b>Register of Payments and Benefits</b>, with full details recorded in the relevant files for audit purposes</li> </ul>
<b>8.2 Sale of heritable property to one of our people or someone closely connected to them</b>	No	This is not permitted (for example, if the Association decides to dispose of properties that are surplus to requirements).
<b>8.3 The purchase of land or other assets from anyone who is, or who has been in the last twelve months, one of our people; or from a person who is closely connected to one of our people</b>	No (in most cases)	<p>This is generally not allowed but we may make exceptions for:</p> <ul style="list-style-type: none"> <li>• Property owners unable to afford improvement/repair works that are part of a recognised GhHA programme (for example, the South West Govanhill Acquisition and Repair Programme); and</li> <li>• Referrals to us under the Scottish Government's Mortgage to Rent scheme.</li> </ul> <p>In these circumstances, purchase would be permitted provided:</p> <ul style="list-style-type: none"> <li>• There is a clear strategic rationale for the purchase</li> <li>• The prospective seller (or the person closely connected to them) plays no part in our decision to buy the property or in the processing of the transaction by us</li> <li>• The transaction is approved by the Management Committee and recorded in the <b>Register of Payments and Benefits</b>, and details of the process</li> </ul>

DECISION OR ACTIVITY	PERMITTED?	GOVANHILL HA GUIDANCE/PROCEDURES
		followed are recorded in the relevant files.
<b>9. CONTRACTS: BUSINESSES TRADING FOR PROFIT</b>		
<p><b>9.1 Entering into a contract with a <u>relevant business</u></b></p> <p><b>A relevant business is a business trading for profit where one of our people, or someone closely connected to them, is a principal proprietor or shareholder or is directly involved in the management of the business<sup>1</sup></b></p> <p>This includes cases where we have required the use of a particular third party (e.g. where a main contractor is employing a relevant business as a nominated sub-contractor).</p>	No (in almost all cases)	<p>Contracts with relevant businesses are not permitted in almost all circumstances.</p> <p>The Association cannot enter into a contract with a relevant business owned or managed by someone who, in the last 12 months, has been a MC member or employee or a board member of one of our subsidiaries,</p> <p>We will only consider entering into a contract with a relevant business in other circumstances, where:</p> <ul style="list-style-type: none"> <li>• The MC member or employee affected by this policy is not involved in any part of the procurement process or decision;</li> <li>• The appointment is approved by the MC which is satisfied that the appointment is reasonable in the circumstances;</li> <li>• There is no reasonable alternative available to us (e.g. because the goods/services are of a specialist nature).</li> </ul> <p>In such circumstances, the appointment would be recorded in the <b>Register of Payments and Benefits</b> and details of the process followed would be recorded in the relevant files for audit purposes.</p>
<p><b>9.2 The purchase of goods/services from our suppliers/contractors by one of our people, for private purposes</b></p>	No (in almost all cases)	This should normally be avoided, and will only be permitted if the procedure at <b>Appendix 2</b> is followed

<sup>1</sup> These terms are defined at Appendix 3, using the detailed definitions contained in previous regulatory guidance on Schedule 7

## **GOVANHILL HOUSING ASSOCIATION: GROUP POLICY ON PAYMENTS & BENEFITS**

### **Appendix 2: Private Use of Contractors, Consultants or Suppliers**

- 1) We ask all MC/board and staff members in the Group to keep their personal purchasing arrangements separate from the work of the Association GCDT. We must avoid:
    - Any perception of impropriety or favourable treatment;
    - Your own business affairs and ours becoming intermingled.
  - 2) For these reasons, our strong preference is that **you should not use any of the Group's contractors, consultants or suppliers**, other than those who:
    - Only provide services of a small value (e.g. local window cleaners or sandwich shops) or
    - Have such a large national or local standing that no favour could ever realistically be gained (e.g. utilities, BT, removal firms, banks or national chains).
  - 3) We have given a list to all Committee and staff, stating all of the contractors, consultants and suppliers you should avoid using. This list will be updated periodically.
- Obtain approval from us before the start of any works or services (from the Chairperson for Management Committee Members, and from the Director, for staff);
  - Demonstrate what you have done to establish that there is no reasonable alternative contractor/supplier providing the service you need in your local area;
  - Demonstrate (by providing quotations and receipts) that you would pay full commercial rates and not receive favourable treatment of any kind due to your involvement with us.
- 6) In making a decision, the Chairperson or Director will:
    - Consider any potential risks to our reputation and whether any potential conflicts of interest may arise;
    - Consider steps needed to manage any future conflicts of interest (for example: to remove the individual from any contact/decisions about the contractor/supplier on our behalf);
    - Maintain a clear audit trail of all requests and decisions.

### **Procedures for Managing Any Exceptions**

- 4) We recognise that there could be very exceptional circumstances where you believe that using one of our contractors/suppliers is genuinely unavoidable. For example, if the service you need is very specialised, or if local market conditions make it difficult to obtain a reasonable selection of potential contractors or suppliers willing to carry out or quote for work.
- 5) In such exceptional circumstances, you can seek our approval to use contractors/suppliers on our list. If you do so, you must:
  - 7) If you receive approval, you must record your use of one of our contractors/suppliers in the **Register of Interests**. You should also report to the Chairperson or Director if you later discover that you have inadvertently used one of our contractors/suppliers.
  - 8) The total number of our people to use our contractors and suppliers is expected to be nil or very low but will nevertheless be reported annually to the Management Committee, when we are reporting on declarations of interest and payments and benefits.

## **GOVANHILL HOUSING ASSOCIATION: GROUP POLICY ON PAYMENTS & BENEFITS**

### **Appendix 3: Further definition of terms in relation to procurement and contracts**

**Source: Communities Scotland Guidance Note 2003/02, Control of Payments and Benefits**

**Businesses trading for profit:** a business trading for profit is one that can distribute its surpluses, profits or capital to its members or shareholders for their personal use.

**Person directly concerned in the management:** a person is “directly concerned in the management” of a business trading for profit if he or she has the power to make decisions for the business such that there is a real risk that the RSL’s decision to make a payment or grant a benefit to the business could be influenced by the interests of the business.

**Principal Proprietor:** someone whose degree of ownership is such that there is a real risk that the RSL’s decision to make a payment or grant a benefit to that business could be influenced by that fact. This degree cannot be set at any particular percentage of share ownership or equity partnership – it will depend on the facts of each case. However, a person may be considered a principal proprietor if he/she:

- can vote on questions affecting the management and conduct of the business or its internal constitution;
- has the right to any shares of the business; or
- has the right to any share capital of the business on its winding-up.

A person will not normally be considered a principal proprietor if they have a small shareholding in a large company and in the case of large businesses that operate nationally, such as banks, building societies and public utilities, this condition will only apply to parts of the business with which the RSL has a direct relationship.

## **APPENDIX 4 – Associated Procedures**

### **Committee expenses guidelines**

Allowable expenses will generally be paid on the basis of costs incurred by members on provision of acceptable forms of receipt or other proof. Otherwise payment will be based on standard EVH rates.

#### **Travelling by Own Vehicle**

Where it is cost effective to make a business journey by your own vehicle, a mileage allowance may be claimed as follows:

- First 10,000 miles                    45p
- Per mile thereafter                25p
- Passenger per mile                5p
- Motorcycles per mile              24p
- Bicycles per mile                  20p

These rates are reviewed in line with HMRC.

#### **Travelling by Taxi**

Account taxis should be used. We will not reimburse any outlay in terms of a tip to the driver.

#### **Travelling by Public Transport**

Travel by bus, train or other public transport should only be by standard class. Where possible, tickets should be booked in advance to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.

#### **Subsistence**

Where a committee member is on official duty for Govanhill HA or GCDT which requires an authorised overnight stay, reasonable expenses will be met by us on production of appropriate receipts. Accommodation and meals will be paid for prior to the event by the Association.

#### **Childcare or care of dependants**

Where a committee member is attending an event and requires childcare or other care provision to do so, actual costs will be reimbursed where a registered carer is used. If a non registered carer is used, actual costs will be reimbursed up to the Scottish Living wage level per hour. If there is a care requirement for more than one child/adult any additional payment will be agreed by the Director.

#### **Loss of earnings**

We will pay loss of earnings where such loss has been incurred by attending an event at the Association's request. Payments will be limited to actual costs or a maximum of £32.47 for up to 4 hours and £64.95 for over 4 hours.