



# Entitlement, Payments, Expenses & Benefits Policy

Policy Ref: G01

<b>Prepared By</b>	Chief Executive
<b>Date of Current Review</b>	November 2021
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<b>Reviewed By</b>	PHA Board

# 1. Introduction

## Who the policy affects

- 1.1 This policy is aimed at:
- all members of our Partick Housing Association Board and of our subsidiary Partick Works Board; and
  - everyone who works or volunteers for us or any of our subsidiaries.
- 1.2 For the remainder of this policy the above will be referred to as 'our people'.

## About this policy

- 1.3 We are a Registered Social Landlord (RSL) and a Scottish charity. We are part of a sector that has a strong reputation for integrity and accountability to the people we exist to help and to our Regulators. We must ensure that the organisation upholds its reputation and that of the sector. Our people cannot benefit inappropriately from their connection with the organisation.
- 1.4 This policy describes the entitlements, payments, expenses, or benefits that our people are able to receive. It also describes what is not permitted and the arrangements that we have in place to ensure that the requirements of this policy are observed.
- 1.5 Our Rules require that we have a policy dealing with payments and benefits. The Scottish Housing Regulator (SHR) requires us to have a policy that sets out what payments and benefits we permit and to ensure that these arrangements demonstrate transparency, honesty and propriety. We must ensure there is no justifiable public perception of impropriety. This policy reflects the SFHA's Model Entitlements Payments and Benefits Policy, which the SHR has confirmed meets their regulatory requirements.
- 1.6 As we are a Scottish Charity, all of our Governing Body Members must also ensure that they comply with the Office of the Scottish Charity Regulator (OSCR) guidance to Charity Trustees and charity legislation.
- 1.7 This Policy is intended to be a practical document that supports us in meeting all of the above requirements, ensuring that none of our people benefit (or are seen to benefit) improperly or inappropriately from their involvement with us, but also that they are not unfairly disadvantaged. We expect our people to act in good faith, and in applying the terms of the policy we will always take this into account.
- 1.8 As someone who is affected by this policy, you are personally responsible for ensuring that you are familiar with and comply with its terms.
- 1.9 At all times, we expect a common-sense approach to be applied to the interpretation and application of this policy. If you are unsure about anything relating to benefits, payments, expenses or entitlements you

should consult with the Chair or CEO or Corporate Services Manager (if you are a member of the governing body) or with your line manager (if you are a member of staff).

## **What this policy covers**

1.10 This policy covers:

- Managing your interests
  - registering and declaring interests
  - entitlements, payments, expenses and benefits
- People connected to you
  - who else you should consider when declaring interests
  - what you should consider
- Use of our contractors/suppliers by our people

## **Other relevant policies**

1.11 The Code of Conduct is linked to this policy. Failure to comply with the terms of this policy will be regarded as a breach of the Code of Conduct.

1.12 You are also required to be familiar with our Ant-Bribery Policy and Anti-Fraud Policy. We prohibit any attempt to induce the organisation or our people to offer preferential services or business terms and we will at all times comply with the Bribery Act 2010.

1.13 Our policies relating to the following are also relevant to this document and must be complied with at all times:

- Housing Allocations;
- Repairs and Maintenance;
- Adaptations;
- Procurement;
- Training;
- Recruitment;
- Sale/ Disposal of our Property; and
- Decoration Allowances/Prizes.

Please note that this list is not exhaustive and you are required to comply with all of our policies and procedures.

## **2. Managing your interests**

### **Registering and declaring interests**

2.1 In order to protect our reputation and demonstrate that we conduct our affairs with openness, honesty and integrity, we maintain a Register of Interests. You must record in this register any interests that you or someone connected to you (see Section 3) has which are relevant to our business and/or our activities. You will be required to confirm annually that your entry is accurate and up to date.

- 2.2 Where you have an interest in any matter that is being discussed or considered at a meeting, you must declare your interest and play no part in the consideration, discussion and decision-making; you must withdraw from any part of a meeting where the interest arises and play no part in the discussion. Our Rules require that any Board member who has an interest in a matter that is being considered withdraws from discussions and plays no part in the decision-making.
- 2.3 The Codes of Conduct, which our Board and staff are required to uphold, contain requirements about declaring interests that you should comply with at all times.
- 2.4 An annual report will be made to the Board on the entitlements, payments, expenses and benefits that have been recorded in the Register by our people.
- 2.5 The following are examples of the kind of interest that you must declare. Please note that this list is not exhaustive, and there may be other interests that you should declare.
- Tenancy of a property of which we are the landlord.
  - Occupancy or ownership of a property which is factored or receives property-related services from us.
  - Receipt of care or support services from us.
  - Membership of a community or other voluntary organisation that does, or is likely to do, business with us.
  - Membership of the governing body of another RSL.
  - being an elected member of a local authority where we are active.
  - If you purchase goods or services from us.
  - If you purchase goods or services from one of our contractors or suppliers (see Section 4).
  - Significant shareholding in a company that we do business with (or are considering doing business with).
  - Membership of any body/ organisation whose interests and/ or activities may directly affect our work or activities.
  - Ownership of land or property in our areas of operation. This excludes property for the purpose of your own residential use (i.e. there is no requirement for you to declare any house which you currently live in).
  - Unresolved dispute relating to the provision of services in connection with a tenancy occupancy agreement or a contractual dispute over the provision of goods or services with us.
- 2.6 You should note that in some circumstances, declaration of interest may not be sufficient, and that it may be necessary for the organisation to take additional measures to deal satisfactorily with the situation so as to protect the probity and reputations of both yourself and the organisation.

## **Entitlements - payments and benefits**

- 2.7 Many of the interests you will be required to declare can be classed as entitlements, payments or benefits.
- 2.8 As one of our people, you potentially could be offered benefits over and above that to which you are contractually entitled, such as gifts or hospitality from external parties. Such offers would be as a direct result of you being one of our people and cannot always be accepted. We require that any such offers are managed and recorded very carefully to ensure the highest levels of probity in our organisation. Our people should not benefit, or be seen to benefit, inappropriately from their involvement with us.
- 2.9 Apart from payments that our people are entitled to by contract, statute or other agreement (e.g. salary, expenses), we will only make a payment to, or accept a payment from, someone affected by this policy in exceptional circumstances. **Appendix A** explains the payments we can and cannot make in more detail.
- 2.10 As we contribute to the economy of the area we work in and we have commercial and business relationships with many different companies, contractors, suppliers and service providers, you must ensure that we are fully aware of any connection that you or someone you are close to (see Section 3) has with any of these businesses or organisations.
- 2.11 Some entitlements, payments and benefits we can never permit, and others we have additional requirements or conditions that must be met before we can permit.
- 2.12 Appendix A lists the entitlements, payments and benefits that fall under this policy, and states:
- which could be permitted by the organisation;
  - which will never be permitted by the organisation;
  - which you require to declare in the register of interests; and
  - any other further requirements the organisation has before permitting.

## **3. People connected to you**

- 3.1 Someone 'closely connected' to you includes members of your household, family members and other relatives and your friends.
- 3.2 As well as considering your own actions, you must be aware of the potential risk created by the actions of people to whom you are closely connected. Who you should consider, and our expectations of you to identify and declare such actions are outlined in Table A below. If you are in any doubt about whether or not a declaration is required, you should the Chair, CEO or Corporate Services Manager or, for staff, your line manager.

**Table A**

<b>Group</b>	<b>Required Response</b>
<p><b>1. Members of your household</b></p> <p>This includes:</p> <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>	<p>We expect you to be aware of and declare any relevant actions of all people in your household. You must take steps to identify, declare and manage these.</p>
<p><b>2. Partner, relatives and friends</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Your partner (if not part of 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 friends.</li> <li>• Anyone you are dependent upon or who is dependent upon you.</li> </ul>	<p>Where you have a close connection and are in regular contact with anyone within this group, we expect you to be aware of any relevant actions. Under these circumstances, you must take steps to identify, declare and manage these actions.</p> <p>Where you do not have a close connection and regular contact with someone in this group, we do not expect you to be aware of or go to unreasonable lengths to identify any relevant actions. However if you happen to become aware of relevant actions by such individuals, then these should be declared and managed as soon as possible.</p>

### **What you need to consider**

3.3 The following are the relevant actions/ involvement by those **to whom you are closely connected** that you should consider, declare and manage as per our expectations outlined in Table A above (please be aware that this list is not exhaustive or exclusive):

- A significant interest in a company or supplier that we do business (or are considering doing business with). A significant interest means ownership (whole or part) or a substantial shareholding in a business that distributes profits, but does not include where an individual has shares in large companies such as banks, utility companies or national corporations, i.e. where owning shares would not give the individual any significant influence over the activities of that organisation.
- Where the individual may benefit financially from a company we do business with (or are considering doing business with).

- Involvement in the management of any company or supplier that we do business with (or are considering doing business with).
- Involvement in tendering for or the management of any contract for the provision of goods or services to us.
- Application for employment with us.
- Application to join our Board or any of its subsidiaries.
- Application to be a tenant or service user of Partick Housing Association or any of its subsidiaries.

## **4. Use of our contractors and suppliers**

- 4.1 In order to help us maintain our excellent reputation, where possible you should avoid using the organisation's contractors/ suppliers for your own personal purposes. We have made a list available to all of our people, which outlines the contractors and suppliers that fall under the terms of this policy. This is included at **Appendix B**.
- 4.2 We recognise that there could be certain circumstances where it might not be possible for you to avoid the use of these contractors/ suppliers, such as where market conditions in your local area make it difficult to obtain a reasonable selection of potential contractors or suppliers. Under such circumstances you could be permitted to use those contractors/suppliers outlined in Appendix B, provided you are able to demonstrate that you received no preferential treatment in terms of price, quality or any other aspect of service delivery due to your involvement with us.
- 4.3 Approval to use those contractors is at the discretion of the approving officer (in accordance with our scheme of delegation). In order to be granted approval, you will be required to demonstrate that there is no reasonable alternative contractor/ supplier providing the service required in your local area, and that you will receive no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts).
- 4.4 If you are looking to purchase goods or services from these contractors/ suppliers then you must make a declaration in the register outlining:
- that you have received approval from the appropriate approving officer prior to the commencement of works;
  - that you received no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts); and
  - where you inadvertently use a contractor on the list at Appendix B in an emergency situation, you must notify the approving officer as quickly as possible thereafter and enter an appropriate declaration in the register.

4.5 Any contractor/ supplier not included on the list at Appendix B can be used without any need for any declaration/ further action. Appendix B represents the majority of our contractors/ suppliers that we use, but does not include any of our contractors/ suppliers that:

- 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. Amazon, utilities, BT, banks or national chains).

4.6 The approving officer will have an appropriate level of seniority, in accordance with our scheme of delegation. In making this decision, the approving officer will consider the level of potential reputational risk or and potential conflicts of interest that may arise by granting approval and, if granting approval, consider the steps required to mitigate against future conflicts of interest. This includes ensuring that the individual is not involved in any transaction with or decisions about the contractor/ supplier in question on behalf of the organisation.

4.7 We will maintain a clear audit trail of every approval to use any of our contractors listed at Appendix B. The total number of our people to use contractors and suppliers, including the reasons for approval, and confirmation that no advantage was gained due to an individual's role within the organisation, will be reported annually to our Board.

## **5. Entitlements – expenses**

### **5.1 Payment of expenses to staff**

It is understood that on occasion, employees will incur expenses whilst carrying out their role and must be reimbursed. This policy sets out the expectations and procedure for reimbursing work related expenses.

#### **5.1.1 Principles**

- a) Employees will be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses.
- b) Employees will travel to and from their normal place of work in their own time and at their own expense.
- c) PHA will reimburse costs of any necessary travel made on its behalf, over and above normal travel to work.
- d) Travel must be by the most cost effective mode of transport, taking into account journey time as well as monetary cost.
- e) Any discount obtained in the course of incurring an expense must be included in any subsequent claim submitted.
- f) Any breeches of this policy may result in disciplinary action in accordance with PHA's procedures.



### **5.1.2 Business car insurance**

Employees using their own cars for business travel must have their vehicle comprehensively insured and for business purposes. A copy of the insurance certificate must be provided to HR before travelling for business purposes takes place and expenses are submitted. Thereafter copies of annual renewal certificates must be submitted. PHA will not accept responsibility for any damage to an employee's car or for injury to the occupants whilst the car is being used for business purposes.

### **5.1.3 Travelling by car**

Where it is cost effective to make a business journey by car, a mileage allowance may be claimed as detailed in the EVH salaries and allowance document. Any expense claim must detail the number of miles travelled, the destination and the purpose of the journey. If the employee travels directly to and/ or from home then the amount of miles between their home and normal place of work should be deducted from the mileage claimed.

### **5.1.4 Travelling by taxi**

Taxis should only be used when absolutely necessary, and as approved by a line manager. Receipts should be obtained for the fare and submitted with the expenses claim.

### **5.1.5 Travelling by public transport**

Travel should be by standard class. 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.

### **5.1.6 Travelling by air**

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.

### **5.1.7 Subsistence allowance**

The rates of the allowance are based on an extension to the working day. It is therefore necessary to detail the start and finish times of each business activity when claiming the allowance.

The rates are reviewed every year as part of salary negotiations and announced thereafter.

### **5.1.8 Overnight subsistence**

Where an employee is on official duty for PHA which requires an overnight stay, reasonable expenses will be met on production of appropriate receipts.

Where possible, accommodation should be booked in advance to ensure the best rate possible and approved by a line manager. The cost of evening meals will also be refunded up to a maximum of £20 and relevant receipts will require to be provided.

### **5.1.9 Corrective eyewear**

Where an employee uses VDU equipment for the majority of their role (as stated in PHA's Health & Safety Manual), they can claim for a contribution towards corrective eyewear. If further eye tests result in a different prescription being prescribed, the allowance can be claimed 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.

### **5.1.10 Miscellaneous expenses**

Occasionally other reasonable expenses incurred by employees that are not covered in this policy may be refunded by the PHA. Each case will be considered on its own merits without setting any precedent for the future. All expenses claims must be submitted to Finance using the PHA expense form and accompanied by appropriate receipts.

## **5.2 Payment of expenses to Board members**

To ensure compliance with legislation, we will confine payment of expenses to Board members to:

- out-of-pocket expenses incurred in connection with the duties of being a Board member;
- reasonable allowances in respect of subsistence when representing the Group – maximum levels will be set (see Appendix 1);
- child-minding or care of dependent relative providing that a receipt for the expenses incurred can be provided, including an invoice where a qualified person has provided the child-minding service;
- child-minding undertaken by another close relative, provided that the close relative is not a member of the person's household. Such expenses should be reasonable, and within the costs set out within our policy. The maximum number of hours or total cost of child care will be clearly stated; and
- reimburses Board members for expenses/ loss of earnings necessarily incurred in the course of their role as a Board member.

The policy and procedures which should be followed in respect of expenses necessarily incurred by Board members whilst undertaking business on behalf of PHA are set out below.

### **5.2.1 Travel expenses**

- Board members travelling on authorised business for PHA will be entitled to reclaim fares for public transport. Rail travel will be refunded at 2nd class rates only.
- Board members who choose to use their private car when travelling on business will be refunded at a rate equivalent to 2nd rail class travel only.
- Claims should be made on a standard pro forma and submitted for authorisation.

### **5.2.2 Attendance at evening meetings and use of taxis**

- Board members attending evening meetings outwith the Partick area on behalf of PHA which extend beyond 9.00pm may use a taxi for the return home and be reimbursed for the fare.
- At other times, taxis may be used and reimbursement claimed in cases of urgency or where the circumstances are such that to use public transport would result in lateness for a meeting.
- Taxis may also be used if an individual has mobility issues.
- All claims should be made on a standard pro forma and be supported by a receipt from the taxi firm.

### **5.2.3 Attendance at conferences/ seminars/ training courses**

- Board members who attend any of the above events which are related to PHA's business and for which there is prior approval by the Board or relevant Committee will have the respective fee paid by PHA.
- Where a Board member has extenuating circumstances requiring them to travel on the day before a conference event, an additional overnight stay may be authorised subject to the prior approval by the Board or relevant Committee.
- Board members who attend conferences will be entitled to out of pocket expense of £20 per person per night which will be paid on application in advance of the conference. That sum will be subject to annual inflationary review.

### **5.2.4 Child-minding and care of dependents**

- Expenses for child-minding/ care of dependents, incurred in the course of a Board member's duty will be reimbursed when the Board member would not be able to attend PHA business unless facilities for child-minding or care of dependents are available.
- Where attendance is at a seminar or conference, Board members will be expected to use the crèche facilities provided.
- Payment will be made for children under the age of 16 and for adult

dependents in receipt of Attendance Allowance. PHA will provide accommodation costs for children under 16 who attend conferences with a parent/ carer/ adoptive parent who represent PHA and must stay overnight.

- Payment will only be made to a non-household member and not to husband/ wife/ member of household/ relative.
- Where child-minding is undertaken by a close relative who is not a member of the Board member's household, the cost will be met on production of a receipt of expenses.
- Where child-minding has been provided by a professional child minding service, payment will be made on production of an invoice.
- Child-minding fees will be at the current National Minimum Wage or its equivalent per hour for the first child, with a sliding scale from £2.00 per subsequent child being minded at the same premises.
- Claims should be made on the pro-forma available on the intranet or from the Corporate Service Manager.

#### **5.2.5 Loss of earnings**

Loss of earnings payments will be deemed appropriate:

- where the attendance of the Board member was important and the role which they would fulfil could not be fulfilled by another, and:
- the meeting would not be held at a time when the Board member would avoid losing salary or using leave;
- the member concerned provides written confirmation from their employer that:
  - earnings have been lost, or leave entitlement used; and
  - the amount or value involved;
- the upper limit payable is in line with jury expenses; and
- all claims are submitted on a standard form and are authorised in compliance with the PHA's policy relating to Board members expenses.

#### **5.2.6 Authorisation of expenses**

Authority for the approval of expenses will be by the Chair or Secretary. The Secretary's expenses will be authorised by the Finance Director or Chair, whilst the Chair's expenses will be authorised by the Secretary, Board or relevant Committee.

Any other extraordinary expenses, which are wholly and reasonably incurred in the pursuance of the role of Board member, will be considered exceptionally by the Board.

#### **5.2.7 Reporting to Board**

Cumulative claims will be reported to the Board on an annual basis against budget provision.

## **6. Review**

- 6.1 Our Rules require the Board to set our policy on payments and benefits and keep it under review. This policy is consistent with the requirements of our Codes of Conduct for Potential Governing Body & Governing Body Members and for staff. These Codes have been confirmed by the Scottish Housing Regulator as meeting their regulatory requirements.
- 6.2 We will review our Entitlements, Payments, Expenses & Benefits Policy every three years or sooner if required by statutory, regulatory or best practice requirements.
- 6.3 This policy was adopted by our Board on 10 November 2021.

## Appendix 1

### **Reasonable allowances in respect of subsistence when representing PHA**

When Board members are away on PHA business at conferences or training and stay overnight, they will be given an incidental allowance of £20 per person per night (all other expenses are paid by PHA through conference fees or accommodation bills).

This £20 allowance is to cover all out of pocket expenses including subsistence.

**Appendix A – Entitlements, Payments, Expenses and Benefits**

<b>EXAMPLE</b>	<b>CAN THIS BE PERMITTED?</b>	<b>FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?</b>
<b>HUMAN RESOURCES AND RECRUITMENT</b>		
<p>All entitlements arising from your contract of employment with us or one of our subsidiaries, including (but not restricted to):</p> <ul style="list-style-type: none"> <li>• payment of salary to staff;</li> <li>• access to car or travel loans or salary advances where specified in the employment contract;</li> <li>• pension and/ or private health care provided as part of the remuneration package;</li> <li>• performance related pay or bonus awarded in accordance with contractual terms;</li> <li>• books and equipment in connection with employment or training in accordance with agreed policies and/ or contractual terms; and</li> <li>• reimbursement of professional fees.</li> </ul>	<p>Yes</p>	<p>Any entitlement in the terms of your contract is always permitted without the need to record in the register of interests. There are Human Resource processes in place for this purpose.</p>
<p>Payment to a member of Board for their role as a Board member, in accordance with the terms of their letter of appointment</p>	<p>No</p>	

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>All payments made in accordance with the terms of our expenses policy, including:</p> <ul style="list-style-type: none"> <li>• payment of permitted out of pocket expenses; or</li> <li>• reimbursement of travel costs</li> </ul>	Yes	Entitlements in connection with your role as one of our people set out in our expenses policy are always permitted and do not need to be declared providing that claims are made in accordance with procedures.
Provision of a loan by the organisation to one of our people	No	This is not permitted unless in connection with the contractual terms of employment. We cannot make any other loans to individuals.



<p>Redundancy or Voluntary severance payment to an employee</p>	<p>Yes</p>	<p>We can make redundancy payments to an employee in line with terms their contract, or</p> <p>We can make a voluntary severance payment to an employee which is outside the terms of their contract of employment provided that:</p> <ul style="list-style-type: none"> <li>• it arises directly from a decision to terminate the employee's contract of employment;</li> <li>• payment is in line with our Settlement Agreements Policy;</li> <li>• payment is approved by the Board or in accordance with the Standing Orders scheme of delegation;</li> <li>• in the professional opinion of our employment solicitors, the total sum of the non-contractual payment and benefit represents value for money and does not exceed, the total estimated 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);</li> <li>• payment does not exceed the equivalent of one year's salary for the employee; and</li> <li>• this payment is instead of (rather than additional to) any redundancy entitlement.</li> </ul>
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EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
An offer of employment (temporary or permanent) to someone who is closely connected to a member of staff	Yes	This is permitted as long as: <ul style="list-style-type: none"> <li>• there has been an open recruitment exercise in accordance with our policy that you have not played any part in; and</li> <li>• you have no direct or indirect line management or supervision responsibility for the post; and</li> <li>• the offer of employment complies with our policy and is approved by the Chief Executive; and</li> <li>• you record your connection to the successful applicant in the register within five days of their acceptance of the offer.</li> </ul>
The offer of employment or contract for the provision of services (e.g. specialist advice) to someone who is, or has been in the last twelve months, a member of our Board or to anyone who is related to a member of the Board.	No	This cannot be permitted. However we may permit student placements and temporary work experience where there would be no access to confidential or sensitive information.
Appointment of one of our staff members to the Governing Body	No	This cannot be permitted in accordance with the Rules of the organisation.
Nominations to join the Governing Body from people who are connected to a serving member.	Yes	This can be permitted in accordance with the Rules of the organisation.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<b>OUR PEOPLE AS TENANTS OR SERVICE USERS</b>		
The offer of a tenancy or lease in one of our properties or any of our subsidiary's properties to one of our people or to someone closely connected to them.	Yes	This is permitted as long as <ul style="list-style-type: none"> <li>• it is in accordance with our published allocations policy and;</li> <li>• neither the applicant or anyone connected to the applicant is involved in any way or in any part of the allocation process and;</li> <li>• the offer is approved by the Board in advance and;</li> <li>• the tenancy is recorded as an interest in the appropriate register within five days of the tenancy commencing.</li> </ul>
Where one of our people (or someone connected to one of our people) is a tenant and receives a repair, improvement or adaptation to their home	Yes	<p><b>Repairs</b> carried out in accordance with our policy do not need to be recorded.</p> <p><b>Adaptations</b> must comply with our policy and be approved by the Chief Executive. The adaptation should be recorded in the register of interests within five days of approval.</p> <p><b>Improvements</b> must be carried out as part of an approved programme and in accordance with our policy. The person affected should declare their interest if/ when the programme is being discussed and the improvement recorded in the register of interests within five days of completion.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>Where one of our people (or someone connected to one of our people) is a tenant and receives payment of a decoration allowance, tenant reward/ incentive as part of an agreed scheme or prize.</p>	<p>Yes</p>	<p><b>Payment of decoration allowances or incentive/ reward payments</b> must be made in accordance with our policies and procedures and recorded in the register within five days of receipt.</p> <p><b>Prizes or awards</b> in competitions open to all tenants in the same community (e.g. garden competitions) can only be given if the selection process for giving the award/ prize has been carried out by someone who is independent. Receipt of the award and the circumstances surrounding it must be recorded in the register within five days of receipt.</p>
<p><b>TRAINING AND EVENTS</b></p>		
<p>Attendance at training events or seminars (e.g. SFHA Conferences) or openings/ similar events hosted by other RSLs.</p>	<p>Yes</p>	<p>There is no requirement to declare and record in the register of interests.</p>
<p>The organisation paying for accommodation in connection with attendance at relevant conferences or events that you are attending on behalf of or in connection with your role with us or our subsidiaries.</p>	<p>Yes</p>	<p>Accommodation that is part of a conference or training package does not need to be recorded in the register, but attendance will be recorded on the relevant individual training plan.</p> <p>Residential conferences can be important in ensuring that our people have the necessary skills, knowledge and experience to make an effective contribution to our activities.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>Attendance by you at events to mark awards, achievements or other significant milestones relevant to our business.</p>	<p>Yes (where not exceeding £500)</p>	<p>The Board must approve attendance prior, and will only do so if:</p> <ul style="list-style-type: none"> <li>• the organisation or one of our people (because of their role with us) has been nominated for an award; or</li> <li>• attendance is in recognition of achievement of or in pursuit of appropriate business development; or</li> <li>• we can demonstrate that attendance or participation is directly related to furthering our aims and objectives.</li> </ul> <p>Where we ask you to represent us at such an event, this should be recorded in the register along with any associated costs (including travel, accommodation and the costs of attendance at the event) within five days of attendance.</p> <p><b>The total cost should not exceed £500 per person and we will make all arrangements in advance.</b></p> <p>Where costs would exceed £500, you will not be permitted to attend unless there is a clear, viable business case for attending. In such a case, specific approval of the Board would be required.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<b>GIFTS AND HOSPITALITY</b>		
<p>Gifts received from tenants and external sources</p>	<p>Yes (not exceeding a value of £60)</p>	<p>Small gifts (e.g. a box of chocolates, pens, folders, paperweights) can be accepted if:</p> <ul style="list-style-type: none"> <li>• the value does not exceed £60;</li> <li>• you do not receive more than one such gift from the same source in a 12-month period; and</li> <li>• you record receipt of the gift in the register.</li> </ul> <p>Any gifts of alcohol that are accepted must be donated to the annual staff charity raffle or for AGM raffle prizes.</p> <p>You should not normally accept other gifts and should decline any gifts with a value of more than £60 unless to do so would cause offence or otherwise damage our reputation. In these cases you must:</p> <ul style="list-style-type: none"> <li>• advise the donor that the gift will be donated to charity or will form part of our annual charity fund raising activities; and</li> <li>• record the gift and the action taken in the register within five days.</li> </ul> <p>You should not regularly accept gifts from the same source and never more than once from the same source within a 12-month period. The total cumulative value of gifts received from the same source over the course of a year must never exceed £60.</p> <p>You should also record any offers that you decline and the reasons for this, in the register within five days.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>Gifts given from us to one of our people or received by one of our people from external sources to mark special occasions.</p>	<p>Yes (not exceeding a value of £100)</p>	<p>Gifts from the organisation to our people can be permitted in cases where it is to mark a special occasion or significant events including:</p> <ul style="list-style-type: none"> <li>• family events (e.g. marriage, milestone birthday, birth of a child);</li> <li>• retirement; or</li> <li>• leaving the organisation.</li> </ul> <p>These must be recorded in the relevant register and the value of such gifts will not normally exceed £100.</p> <p>Please note, that this does not include collections by our people using their own personal funds to mark special occasions. These are always permitted with no requirement to declare. For staff, contractual terms may be in place that dictate the value of any gift upon retirement/ long service.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>Hospitality associated with our business and that of its partners.</p>	<p>Yes (when not exceeding a value of £60)</p>	<p>Modest hospitality, such as a sandwich lunch or networking event, is permitted and does not need to be recorded</p> <p>All other hospitality up to a value of £60 is permitted but must be recorded in the register, along with an estimation of the value of hospitality received, within five days of attendance.</p> <p>You should not accept invitations with a value that is greater than £60, unless you have prior approval from the Board. The type of hospitality offered will also be taken into consideration, e.g. we will not normally accept invitations to sporting events, concerts, golf tournaments, etc.</p> <p>In this case, the reason for acceptance must also be included in the register and countersigned by the Chief Executive.</p>
<p>Our people seeking donations from our contractors/suppliers when fundraising for charity.</p>	<p>Yes</p>	<p>This is permitted provided:</p> <ul style="list-style-type: none"> <li>• Approval is gained from the Chief Executive prior to making any approach.</li> <li>• Any donations received are recorded in the register.</li> </ul> <p>We recognise our social responsibility and promote charity fundraising by the organisation and our people. We have a separate policy that sets out our approach to supporting other charities.</p>



EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<b>PROCURING GOODS/SERVICES</b>		
Sale of our interest (whole or part) in a property to someone affected by this policy via LIFT, Home Buy; Help to Buy or other LCHO scheme	Yes	<p>This is permitted, provided:</p> <ul style="list-style-type: none"> <li>• Our policy and procedures are followed.</li> <li>• The prospective purchaser should play no part in the processing of the transaction by the organisation.</li> <li>• It is declared and recorded in the register within five days of the missives being concluded confirming the process followed.</li> </ul>
The organisation entering into a contract with an organisation where one of our people, or someone connected to them, has significant control.	No (in almost all cases)	<p>This is not permitted in almost all circumstances. We could only consider this where:</p> <ul style="list-style-type: none"> <li>• The person affected by this policy is not involved in any part of the procurement process or decision.</li> <li>• The appointment is approved by the Board which is satisfied that the appointment is reasonable in the circumstances</li> <li>• There is no reasonable alternative (e.g. because of geography or the specialist nature of the goods/ services)</li> </ul> <p>In such rare circumstances, the appointment would be recorded in the register along with details of the process followed.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>The purchase of land or other assets from anyone who is, or has been in the last twelve months, one of our people or who is connected to one of our people</p>	<p>No (in almost all cases)</p>	<p>This cannot be permitted in almost all cases.</p> <p>The only exception would be if you were referred to us under the Scottish Government's Mortgage to Rent scheme, where this would be permitted provided:</p> <ul style="list-style-type: none"> <li>• Our policy and procedures are followed.</li> <li>• The prospective seller plays no part in the decision to purchase the property or the processing of the transaction by the organisation.</li> <li>• It is declared and recorded in the register within five days upon conclusion.</li> </ul>
<p>The purchase of goods/ services from our suppliers/ contractors by one of our people</p>	<p>Yes</p>	<p>This should normally be avoided, and will only be potentially permitted if the procedure identified in Section 4 is followed.</p>

**Appendix B – List of Contractors/ Suppliers (example)**

<b>Contractor/ Supplier</b>	<b>Service</b>
<ul style="list-style-type: none"><li>• xxx</li><li>• yyY</li><li>• zzz</li><li>• </li></ul>	<ul style="list-style-type: none"><li>• aaa</li><li>• bbb</li><li>• ccc</li><li>• </li></ul>