



LODDON
HOMES

EXPENSES POLICY

APPROVED JULY 2015

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WHL/LHL EXPENSES POLICY

1. Overview and making a claim

- 1.1. In carrying out the business of Wokingham Housing Limited (WHL) and Loddon Homes Limited (LHL) there will be circumstances when you will incur additional expenditure when out on company business. You should not be placed at a financial disadvantage under these circumstances therefore employees will be fairly compensated for additional costs genuinely and necessarily incurred.
- 1.2. All claims should be made five working days before the end of the month for the expenditure since the last claim (or as advised by the Finance Controller of WHL). Claims in excess of three months will not normally be paid, unless approved by the Chairman of WHL and then only where there are legitimate explanations for the delay.
- 1.3. All expenses and mileage claims needs to signed off as follows:
 - 1.3.1. WHL Board, Chairman of LHL and Managing Director of WHL –WHL Chairman
 - 1.3.2. LHL Board – Chairman of LHL
 - 1.3.3. WHL/LHL staff –Managing Director of WHL
 - 1.3.4. WHL Chairman – jointly by Managing Director (MD) and Finance Controller (FC) of WHL
- 1.4. All expenses and mileage claims will be reported to the WBC Holding Company twice a year and as overall expenditure within the WHL and LHLs statutory annual accounts.
- 1.5. Expenses for staff will be reimbursed and paid at the same time as salaries at the end of the month in which they made the claim. Expenses for Board members will be paid directly in to their bank accounts at the end of each month following approval by the Chairmen of each company or the MD and FC of WHL in the case of the WHL Chairman.
- 1.6. You must record you expenditure on either the WHL Expenses Claim Form or Mileage Claim Form (see appendix 1 and 2). For non-mileage expenses you must attach all receipts relating to the expenses being claimed.
- 1.7. WHL and LHL have no petty cash facility, so all expense claims must be made through the WHL/ LHL procedure.

2. Car Mileage Expenses

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- 2.1. WHL and LHL **do not** provide a car allowance for staff and members using their own car/ vehicle in the support of WHL and LHL business. Staff and members are eligible to claim a Casual Car User mileage allowance, which is reimbursed by making a claim on the WHL/LHL mileage claim form before being authorised and then paid through salaries each month. Casual car users receive a payment per mile up to 10,000 miles at a higher rate to take account of fuel costs and a contribution to non-fuel car running costs. These rates are the same as those used by Wokingham Borough Council (WBC) and are based on Inland Revenue produced rates. After 10,000 miles the Casual Car User allowance reduces in line with WBCs Essential Car User allowance.
- 2.2. It is not expected that any WHL or LHL staff or Board members will need to claim mileage at the 10,000 mile level as company business mileage is expected to be significantly less than this level.
- 2.3. This policy extends to motorcycle users who are also entitled to claim for the Casual Car User allowance, which is around a third less than for motor cars and vehicles.
- 2.4. Car users are asked to maintain a record of their journeys in the support of WHL/ LHL activities, showing full particulars of each journey including the names of staff carried and the purpose of the journey. (see information required by the Mileage Expenses claim form at Appendix 2).
- 2.5. WHL/LHL staff and Board members using their own cars and vehicles for official business are required to obtain insurance cover for business use.
- 2.6. For WHL/LHL staff, where you go direct to a site/client before going to the office, or go home direct from a site/client, you must only claim for the mileage which exceeds the normal home to office journey.
- 2.7. WHL/LHL Board members who are also Councillors who travel to and from the office for WHL/LHL activities can claim for mileage under the WHL/LHL Expenses Policy. However, members should be aware of WBCs policy for claiming Councillors expenses and the basis upon which expenses are governed already for a visit to the Council offices.

3. General Expenses

- 3.1. WHL/LHL expenses are broken down in to five areas to differentiate between:

- 3.1.1. Travel Expenses

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- 3.1.2. Subsistence Meals
 - 3.1.3. Subsistence –Accommodation
 - 3.1.4. Business Entertaining
 - 3.1.5. Staff Entertaining
 - 3.1.6. Other Costs
- 3.2. WHL/ LHL staff and Board members will be asked to apportion their expenses between these headings. WHLs Business Support Manager will be responsible for completing the Board members claim forms for expenses and mileage claims.
- 3.3. Subsistence is a necessary and reasonable cost of meals and/or accommodation incurred by staff on behalf of the WHL/ LHL while engaged on official business away from the normal place of work. Staff and Board members may claim reasonable additional costs subject to the necessary approval as outlined above. All claims must be supported by receipts and verified by the approver of the submitted claim.
- 3.4. Reimbursement of reasonable additional expenditure will be based on actual expenses supported by receipts. Meal subsistence can be claimed on the basis of:
- 3.4.1. Breakfast where a person leaves home before 0700hrs
 - 3.4.2. Lunch where it is not provided by the WHL/LHL
 - 3.4.3. Dinner where it is not provided by WHL/LHL or the person is unlikely to reach home before 2000hrs i.e. those who have continued to work beyond 2000hrs.
- 3.5. Where it has been impossible to obtain a receipt for additional costs, the relevant approver may use reasonable discretion to approve the reimbursement of the employee/ Board member. The claimant will mark that the receipt is missing by not allocating a receipt number on their claim form. Payment of expenses where no receipt is provided will be the exception to the norm.
- 3.6. Subsistence payments will not be made when a suitable meal is provided elsewhere and employees or Board members incur no cost or no additional cost to their normal outlay.

4. Cycle Allowance

- 4.1. WHL and LHL also run the Council's Cycle Allowance Scheme to encourage employees and Board members to use alternative methods of travel for their journeys between home and work and journeys made in the course of undertaking their responsibilities. A cycle allowance will be paid to employees and Board members for business mileage, not home to work travel.

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- 4.2. A cycle allowance of 35 pence per mile will be paid to employees who cycle on WHL/LHL business. It is only payable for business mileage, not home to work travel. Where employees use a pool cycle or have a lease car, no allowance will be payable.
- 4.3. When cycling and where the first call of the day is other than at the workplace, the chargeable mileage for that journey shall be the lesser of the two between home to first call or office to first call; where the last call of the day is other than at the workplace, the chargeable mileage for that journey shall be the lesser of the two between last call to office or last call to home.
- 4.4. In the case of employees/ Board members working from home before undertaking company business by cycling, mileage will be measured as the beginning or ending at his/her home where the employee or Board member lives in the Borough of Wokingham. Where his/her home is outside the Borough boundary, mileage will be claimed from the point of entry to the borough of Wokingham.
- 4.5. Wokingham Borough has a wide geographical area, the cycle allowance is only intended to be paid for local journeys or highly congested routes. The maximum expected journey time would normally not exceed ½ hour each way. Employees are advised to discuss their method of transport with their manager so that the efficiency and appropriateness of the method of transport is considered.
- 4.6. For insurance employees will require personal liability insurance cover, normally provided as an addition to a home contents policy or as part of a specific Cycle policy. Minimum indemnity of £2 million should be insured for. Employees should also consider insurance cover for damage or theft of their cycle.
- 4.7. Personal Accident Cover is provided for all employees and is operative from the start an employee's official journey until their return. CHECKING WITH SARAH WHETHER WHL HAS THIS
- 4.8. Health and safety while cycling on WHL/LHL related business should be aware that there is currently no third party insurance arrangement for cyclists. In order to protect both the WHL/LHL (from claims) and employees (from accidents), the following health and safety guidelines must be followed:
- 4.9. When using a cycle for WHL/LHL business employees and Board members must:
 - 4.9.1. Maintain their cycle to a roadworthy standard;

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4.9.2. Wear a cycle helmet at all times when cycling; and

4.9.3. When cycling, wear reflective, fluorescent or high visibility clothing at all times.

4.10. It is each employee and Board members' responsibility to follow all these health and safety guidelines. WHL/LHL reserves the right to take disciplinary action where these requirements are not to observed.

5. Monitoring and review

6. Equality and diversity

Policy approved

July 2015

Date of next review

Signed

LHL Chairman

WHL Chairman

WHL Managing Director

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