



Travel & Expenses Policy

Wokingham Borough Council ensures that employees are properly reimbursed for legitimate business expenses and that these expenses are treated appropriately for tax purposes.

The policy applies to all business expenses irrespective of the payment method, and applies equally to credit card transactions, cash purchases, purchase invoices and individual expense claims. The policy reflects the need to manage our activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations.

This policy applies to all employees within Wokingham Borough Council, including those on fixed term and temporary contracts, and volunteers but excludes agency workers.



WOKINGHAM
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Version	Date	Description
1	09/03/05	Human Resource Policy and Procedure Description for Travel and Expenses
2	13/08/08	Amended to incorporate Delegated Powers relating to Staffing Matters
3	12/11/09	Amended to incorporate the policy and guidance into one document and to include occupational driving.
4	20/07/10	Amendment to High Mileage User Allowance, Mileage Rates and incorporating employee Car Parking
5	08/10/10	Consolidate Travel & Expenses with Car Parking Procedure
6	18/11/10	Removed details of Car Loan Scheme
6.1	04/08/11	Include a right of appeal regarding car park allocation and travel claims/expenses.
6.2	12/03/14	Include principles on the front page
6.3	18/03/16	Reformatting, title change, updating salary sacrifice car parking threshold grid
6.4	3/10/2016	Rewrite covering new legislation
6.5	10/03/2017	Incorporate revised Staff Car Parking approach & Business World On
6.6	22/05/2017	Updated car hire process
6.7	13/04/2018	Salary sacrifice removed from staff parking with temporary adjusted rates, & continued deductions whilst on maternity leave
6.8	31/05/2018	Clarification on senior salary exemption added
6.9	01/06/2018	The word redeployed changed to relocated in "Reimbursement of additional home to work travel expenses" for clarity.
7.0	23/07/2018	Changes to staff parking charges, temporary Shute End arrangements and amendments regarding Blue badge parking
7.1	17/12/2018	Changes to staff parking arrangements at Shute End, add motorcycle parking
7.2	01/07/2020	Amendment to mention of high mileage rates

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Principles

The Council will reimburse employees for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that are undertaken in the course of their employment.

The Council expects employees and managers to adhere to the following principles:

- The travel or expense must be necessary to meet business objectives, and be the most appropriate method from a best value for money perspective
- At the time of induction of a new employee, managers must ensure that their new employee is informed about the process of claiming expenses and understands this policy
- All claims are supported by valid invoices/receipts and verified by managers/Budget Managers

Authorised expenses are paid by BACS transfer in to the same bank account into which the employee's salary is paid. In general, employees should not incur expenses other than in the categories listed in this policy.

Any abuse of this policy will not be tolerated and the Council will take disciplinary action where appropriate.

The associated Staff Travel and Expenses Guide to this policy provides further detail and process guidance.

Travel Claims and Expense Payments

All claims for expenses related to Council travel and training must be made through the corporate claims process on Business World On (BWO) by the end of the month following the travel or expense. All claims must be supported by valid invoices/receipts (except for mileage claims for use of own vehicle) and authorised by the line manager/Budget Manager. Budget Managers may use their discretion in the case of the late submission of expense claims with legitimate explanations for the delay.

Accommodation

Overnight accommodation for business travel purposes may be claimed where the cost is reasonable e.g. of appropriate standard (typically three star or below), where value for money opportunities have been maximised by booking in advance etc. The cost should be agreed by the Budget Manager prior to booking. Employees must ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

Subsistence

Subsistence is a necessary and reasonable cost of meals incurred by staff whilst engaged on official Council business away from their normal place of work. Employees may claim reasonable additional costs, subject to approval by the Budget Manager. All claims must be supported by receipts and be verified by the Budget Manager.

Reimbursement will be based on actual expenses within the following criteria:

Breakfast:	where the employee leaves home before 7 am
Lunch:	where it is not provided by the Council
Dinner:	where the employee is unlikely to reach home before 8 pm

Subsistence payments will not be made when a suitable meal is provided elsewhere, and employees may only claim allowances for food over and above the sum they would normally have incurred at work.

Travel

When making travel arrangements, they must be of the most cost-effective manner.

Public transport – rail or bus

A best value for money approach must be applied when purchasing public transport tickets. This will typically mean standard class fares and, where possible, booking tickets well in advance to benefit from any discounts.

Taxis

Taxis should only be used where no alternative means of transport is available e.g. there is no public transport and a lift with a colleague is not possible. Taxi fares will only be reimbursed if the line manager and Budget Manager have given prior authorisation. A receipt with details of the date, place of departure and destination of the journey should be attached with such claims.

Use of own vehicle

It may be appropriate and cost-effective for an employee to use their own vehicle when travelling on business. Where this is their own car or motorcycle the employee must:

- Hold a valid driving licence;
- Ensure the vehicle is roadworthy and fully registered; and
- Hold comprehensive motor insurance that provides for business use.

All employees undertaking business mileage on behalf of the Council must be able to supply such documentation.

All employees who drive must adhere to the safety rules for driving. The Council accepts no liability for any accident, loss, driving penalty, damage or claim arising out of any journey that an employee may make whilst on business (unless caused by the Council's negligence). The Council will not pay for the cost of any insurance policy on an employees' own vehicle.

Employees using their own private vehicles or other types of transport to carry out Council business will be eligible to receive allowances or reimbursement, following authorisation by the Budget Manager.

Council policy is to adopt the HMRC mileage rates for car, motorcycle and cycle use, with a separate lower rate being used for training and relocation. The current mileage rates are available on the intranet.

The Council will pay for tolls, congestion charges and parking costs incurred, where applicable, through the expenses process.

Air

Air travel for council business should only occur in exceptional circumstances and with prior authorisation by the employee's line manager and Budget Manager, before making any booking. Where possible, flights should be booked well in advance to benefit from any discounts. Employees are only permitted to travel in economy class.

Car Hire

Employees may hire a car, under the Council's car hire scheme (see Staff Travel and Expenses Guide), for business journeys where these will total in excess of 60 miles a day. This is not a contractual benefit and may be reviewed, varied or withdrawn at any time. Car hire must be agreed by the manager and Budget Manager in advance, and an online booking form completed and copied to insurance (see Staff Travel and Expenses Guide).

Attendance at external or Council run training events

The Council will cover the cost of travel to and from internal and external training courses, seminars, conferences and professional events that is above the normally incurred cost when travelling to and from work. The subsistence and travel terms of this policy apply with the following additions:

- Where the course or event is run by the Council, claims may only be made for the mileage which exceeds the normal home to office journey
- Where the employees own car is used, mileage reimbursement must be claimed at the training rate
- Where an employee attends a full-time course away from home, a standard/economy class return fare from home to college may be claimed twice per term.

Reimbursement of additional home to work travel expenses

Employees who are compulsorily relocated as a result of a service reorganisation will be entitled to reimbursement of any additional home to work travel expenses they incur for a period of four years from the date of transfer, providing the additional costs exceed £3.00 per week. The terms of the excess travel allowance are available in the Staff Travel and Expenses Guide.

Car Allowances

All roles within the Council are designated as either casual or high mileage roles, based on the job's business travel requirements.

High Mileage Users

Roles which require an annual business mileage of at least 1,000 miles are designated as 'High Mileage User', with post holders required to be a car driver with a car available for use in connection with their duties. Such employees receive a High Mileage User Allowance of £385 p.a and can claim mileage.

Receipt of the High Mileage User Allowance is subject to an annual review to ensure the mileage threshold is achieved. Any subsequent gain or removal of the allowance is not retrospective and the terms of this review are contained in the Staff Travel and Expenses Guide.

Managers at tier 3 and above will not be eligible for the high Mileage user allowance as the amount has already been subsumed into senior manager basic salaries.

Protected High Mileage User Status

The following protection arrangements have been agreed for high mileage car users employed before 1st November 2010:

- Those staff who carry out 1,000 or more business miles p.a. and are on salaries at or equivalent to National Joint Conditions Pay scale point 25 (i.e. top of Grade 5 full time equivalent) are protected and retain the lump sum allowance at the previous level of £963 pa, while they continue to carry out 1,000 or more business miles p.a.
- Where an employee within this cohort no longer carries out 1,000 or more business miles in any one financial year, the entitlement to protection will cease.
- Where an employee within this cohort subsequently carries out more than 1,000 miles or more in another year, the protection will be reinstated.
- Protection does not apply to employees who have started with the Council on or after 1 November 2010.

Casual Users

Roles where there is limited or no required business mileage (i.e. under the 1,000 business miles per annum high mileage threshold) are designated as 'Casual User' and can claim mileage; no additional allowance is paid.

Motorcycle users are only entitled to claim for casual mileage.

Occupational driving document checks

Managers are responsible for ensuring annual driving document checks are carried out for all employees who are high mileage car users or fleet drivers. Fleet drivers are only required to have their driving licence checked. However, high mileage car users also have to bring in their certificate of business insurance and car registration. Where an employee is unable to provide the original documentation, they should not continue with the driving element of their role or be awarded high mileage car users allowance.

Staff Car Parking Scheme

The Staff Car Parking Scheme is available to employees on Permanent, Fixed Term or Apprentice contracts as a means of paying reduced parking charges at Council pay and display car parks (so Shute End, Carnival Multi-Storey, Easthampstead Road East, Headley Road Woodley, Dinton Pastures etc).

Employees wishing to apply for a car park staff permit through the scheme should apply via BWO. Employees will be expected to remain in the scheme for the minimum of one year, and in order to continue within the scheme should renew their permit in advance of the due date. Failure to renew the permit may result in a penalty notice and additional invoices for payment for the staff car parking fees incurred.

Parking is free for employees who are:

- Required to undertake at least 2,500 business miles p.a. (pro-rata for part-time staff in regard to the Car Park Scheme only)
- A Blue Badge holder
- A user of a WBC works vehicles

Employees who are exempt from charges will still need to apply via BWO for a parking permit but the salary deductions will not be made.

Agency workers, casual staff and contractors are not entitled to join the staff parking scheme. Members are eligible to join the scheme.

Employees who are not in the scheme will pay the same parking rates as members of the public in the pay and display car parks.

The staff parking scheme was originally set up as a salary sacrifice scheme, with associated tax and NI benefits. The tax savings on salary sacrifice schemes such as car parking ceased from April 2018, when the scheme became a staff benefit where employee can take advantage of reduced parking charges as shown below.

Staff car parking charges

The staff car parking charges are based on the actual salary at time of purchase, including any regular additions such as an honorarium. The amount of salary deduction will depend on which salary band an employee's actual pay falls within, and relates to gross income earned regardless of the hours/patterns

worked. By participating in this scheme employees commit to reducing their salary by the appropriate amount for a fixed period of at least 12 months.

Rates and bands are as at 1 st April 2018 and are subject to review as appropriate.					
Banding		Salary deductions to 31/03/2018 and from 01/01/2019		Salary deductions from 01/04/2018 to 31/12/2018	
Band	Per month	Per month	Per annum	Per month	Per annum
1	£12.50	£12.50	£150	£8.50	£102
2	£25	£25	£300	£17	£204
3	£58.33	£58.33	£700	£34	£408

(*Note: for the period Apr – Dec 2018 CLT agreed to cover any financial detriment caused by a loss of tax and NI benefits while a fundamental car parking review was undertaken.)

Council Members pay according to the amount of their allowances in relation to the above bands.

The permit allows parking at the designated car park(s) 24 hours a day, 365 days a year. If staff use any other car park other than a designated one, they will be liable for a charge.

In the event of loss of permit, change of vehicle or failure to display the car park permit, employees will be treated in the same way as a member of the public i.e. an administration fee or penalty notice fine will be incurred.

Allocated car park

If you are based at a Wokingham town centre office and join the scheme, your parking permit will be valid for three car parks: Easthampstead Road East (long-stay), Carnival Multi-Storey (long-stay) and Shute End (short-stay, note the restrictions detailed below). You can choose on a day-by-day basis which car park to use, taking into account how long you will be parking for.

If you are based at a satellite office your staff parking permit will be valid for the WBC pay and display car park closest to your office building e.g. Headley Road Woodley, Dinton Pastures.

Where there is a business requirement for a role to move permanently between a satellite office and a Wokingham town centre building, any change in car park allocation will be addressed accordingly.

Appeals process

Due to the limited spaces available in staff car parks, it is only in exceptional circumstances on disability or health grounds that an alternative car park allocation will be considered. Employees may appeal against the allocation of car park, where this is supported by their manager. Details of the process are in the Staff Travel and Expenses Guide.

Changes

The Council reserves the right to review and revise rates on an annual basis. Changes that impact the amount paid through the parking scheme due to moving to a higher or lower salary band will not immediately affect the current permit payments, but will be taken into account on permit renewal.

Where an employee:

- Becomes a Blue Badge holder – their status within the scheme will be changed as they no longer need to be a member of the staff parking scheme and can park in bays marked 'Disabled badge holders only' with the provision that they display their Blue Badge
- Is no longer able to drive (e.g. through loss of licence, accident or illness) – the permit must be returned and the salary deductions will be cancelled
- Is absent due to long term sickness – once the employee has been off sick for four weeks or longer, they can choose to opt out of paying for their parking permit. In such circumstances they must notify their line manager and the permit must be returned before payments will be stopped. If the permit is retained by the employee and they go into a period of no pay, salary deductions will cease whilst this remains the case. The validity of the permit will cease on its expiry date.

Where an employee leaves the Council the permit must be sent to Car Park Team as soon as possible to ensure that the salary deductions cease appropriately and ensure staff parking capacity for others.

Where an employee goes on maternity leave, salary deductions will continue and the employee can continue to benefit from the reduced staff parking rates. Alternatively, the employee may cancel their permit on starting maternity leave and re-join the scheme on their return to work.

Motorcycle Parking

A virtual permit system is used for motorcycle parking at Shute End. Refer to the Staff Travel and Expenses guide for further information. There is no charge.

Cycle Allowance Scheme

The purpose of the Cycle Allowance Scheme is to encourage employees to use alternative methods of travel for their journeys between home and work and journeys made in the course of their work. A cycle allowance will be paid to employees for business mileage, not home to work travel.

How to claim

A cycle mileage rate is payable to employees who cycle whilst on Council business, and must be claimed through BWO and verified by the Budget Manager. Where employees use a pool cycle no allowance will be payable.

Further guidance on the cycle scheme is available in the Staff Travel and Expenses Guide.

Season Ticket Loans for Public Transport

A Season Ticket Loan Scheme is available to all employees unless they are:

- Casual or temporary workers,

- Employees on fixed term contracts of less than one year, or
- Have a car loan.

The season ticket loan application form is available on the intranet.

Further details including the application process and terms and conditions are available in the Staff Travel and Expenses Guide.

Further Information and Advice

The associated Staff Travel and Expenses Guide is available on the intranet.

Further help and advice can be obtained through emailing hrenquiries@wokingham.gov.uk or call 0118 974 6116.