
Apprenticeship Expenses Policy

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This Policy is not for publication externally



1. Purpose

- 1.1. This procedure sets out the process for employees to make claims for travel and other expenses incurred in the course of their apprenticeship.

2. Applicability

- 2.1. This procedure applies to all non-school based employees of the Council with the following exceptions:
- 2.2. Employees who have transferred into West Berkshire Council under TUPE arrangements should claim mileage in accordance with specific locally agreed policies where these apply.

3. Roles and Responsibilities

- 3.1. The Head of Benefits and Exchequer has overall responsibility for ensuring that travel and expenses claims are processed appropriately in accordance with these agreed standards.
- 3.2. Line managers are responsible for ensuring that all claims are authorised in accordance with this procedure. In some cases, Service Director/Head of Service approval is required.
- 3.3. All Council employees are responsible for familiarising themselves with, and ensuring that they comply with, this procedure.

4. Claiming mileage for business travel

4.1. Eligibility

- 4.1.1. Employees undertaking travel by car, as part of their apprenticeship, must have a valid driving licence, road tax, comprehensive insurance that covers business use and, where necessary, a valid MOT certificate, and have completed the DVLA mandate and mandatory driver risk assessment. See [Intranet - Driving at Work](#)
- 4.1.2. Mileage may only be claimed for journeys which are essential to the apprenticeship (e.g. travelling to training, attending meetings etc. as part of developing their skills).
- 4.1.3. All employees should ensure that they use the most cost effective and efficient method of transport. All long journeys should be discussed with the manager before the travel takes place, and public transport alternatives considered.
- 4.1.4. Where the employee travels either direct from home to a location other than the normal place of work, or returns direct to home from another location, claims must only be made for the excess of mileage incurred beyond normal home to work travel. This is the 'business mileage' to be claimed. See examples in Appendix 3
- 4.1.5. Where the employee travels either direct from home to a location other than the normal place of work, or returns direct to home from another location,

claims must only be made for the excess of mileage incurred beyond normal home to work travel. This is the 'business mileage' to be claimed. See examples in Appendix 3.

4.1.6. Home to office mileage may not be claimed, even when travelling to the office on a day or time of day when the employee would not normally be expected to attend.

4.1.7. Mileage claims will be paid at the relevant rate in accordance with the most recently published WBC mileage rates. See Appendix 1 for details.

4.2. Submitting mileage claims

4.2.1. All claims must be submitted via the Travel and Expenses section of MyView (where available). Advice on how to complete a claim via MyView can be found in the [MyView Guidance Notes](#) on the intranet.

4.2.2. Claims must be completed to show clearly where the journey starts and finishes (e.g. 'home' or 'office'), the actual miles travelled, and the business miles to be claimed. Mileage should be rounded up or down to the nearest whole mile; 0.5 of a mile or more should be rounded up, 0.4 or less should be rounded down. The start and end points of the journey should be entered in the 'description' box on the MyView claim, in accordance with the instructions on mileage 'help'.

4.2.3. All flexible workers have a nominated office base. Business travel may be claimed on any one working day for either the mileage travelled in excess of home to office base mileage (and return), or the additional second class public transport fares incurred in excess of home to office base fares for that day. The additional expenses should be calculated on a daily basis. See Appendix 2 below.

4.2.4. Claims must be submitted within three months of the date on which the travel occurred. Failure to do so may result in a refusal to pay the claim.

5. Other travelling expenses

5.1. Rail, bus and other public transport fares

5.1.1. Employees may claim for the cost of second class rail, bus or other public transport fares for journeys related to studying their apprenticeship.

5.2. Taxi fares

5.2.1. Taxi fares will normally only be paid where authorised in advance by the line manager as essential to the journey (e.g. from the railway station to a conference destination, or where the employee could not reasonably complete the journey by other means).

5.3. Parking, tolls and other travel expenses

5.3.1. Employees may claim for car parking expenses or road tolls related to studying their apprenticeship. However, the Council will not pay penalty

charges incurred by the employee for breaches of parking restrictions, breaching congestion charges etc.

5.4. Submitting other travelling expense claims;

5.4.1. All claims must be submitted via the Travel and Expenses section of MyView.

5.4.2. Receipts for expenditure must be given to the line manager at the same time as submitting the claim or in accordance with locally agreed procedures. Where possible these should be VAT invoices or VAT receipts. Receipts should be retained by the service for a minimum of seven years.

5.4.3. Claims must be submitted within three months of the date when the expenditure occurred. Failure to do so may result in a refusal to pay the claim.

6. Subsistence allowances

6.1. Eligibility

6.1.1. Employees may claim actual expenditure incurred for meals and refreshments, up to specified limits, when related to studying their apprenticeship.

6.1.2. Employees may claim for overnight accommodation costs, where required when travelling away for your apprenticeship. Such expenses should always be approved in advance by the Head of Service/Service Director and the budget manager.

6.1.3. Under exceptional circumstances the Head of Service/Service Director may approve subsistence claims in excess of the amounts shown in Appendix 1 where they are unavoidably incurred.

6.1.4. When staying away overnight, any private expenditure beyond the cost of accommodation and meals (as detailed in Appendix 1) cannot be claimed and should be paid for separately.

6.2. Submitting subsistence claims

6.2.1. All claims must be submitted via the Travel and Expenses section of MyView.

6.2.2. Receipts for expenditure must be given to the line manager at the same time as the claim is submitted, or in accordance with locally agreed procedures. Employees should ask for a VAT invoice or VAT receipt which details the supplier name, the VAT registration number, the nature of the goods or services, and the amount paid. Receipts should be retained by the service for a minimum of seven years.

6.2.3. Claims must be submitted within three months of the date when the expenditure occurred. Failure to do so may result in a refusal to pay the claim.

7. Failure to comply with WBC Travel & Subsistence Policy for Apprenticeships

7.1. This document provides staff and others with essential information regarding claiming for travel and subsistence costs incurred as part of an apprenticeship and sets out conditions to be followed. It is the responsibility of all to whom this Policy document applies to adhere to these conditions. Failure to do so may result in:

- withdrawal from the apprenticeship
- informal disciplinary processes
- formal disciplinary action in accordance with the Council's disciplinary procedure

7.2. Additionally if, after internal investigation, a criminal offence is, the Council may contact the police or other appropriate enforcement authority to investigate whether a criminal offence has been committed.

8. Review

8.1. This policy will be reviewed to respond to any changes and at least every three years.

8.2. The Service responsible for reviewing and maintaining this Policy is Human Resources.

Appendix 1 – car business mileage rates in WBC

Note:

Columns E1, E2, E3 and E4 apply to essential car users (ECU) who were in post on 30th June 2017, as long as they remain in the post or transfer to another post attracting ECU. The rates include agreed transitional relief.

Column E5 applies to all new appointments to posts with ECU from 1st July 2017, including employees who transfer from a non-ECU post to an ECU post.

ESSENTIAL USER MILEAGE RATES for cars PAYABLE from 1st April 2019					
	Employed before April 2007, awarded ECU before 1st July 2017, who remain in an ECU post or transfer to another ECU post			Employed on or after 1.4.07 awarded ECU before 1st July 2017, who remain in an ECU post or transfer to another ECU post	Employed or awarded ECU status on or after 1.7.17
Car engine size	451-999cc	1000-1199cc	1200cc+		
WBC essential user rate	E1	E2	E3	E4	E5
First 1500 miles per year	£0.853	£0.971	£1.251	£0.971	£0.971
Next 1501- 8500 miles per year	£0.369	£0.409	£0.505	£0.409	£0.409
After 8500 miles per year	£0.137	£0.144	£0.164	£0.144	£0.144
Monthly Lump Sum Amount	£10.00	£10.00	£10.00	£10.00	£10.00
Annual lump sum	£120	£120	£120	£120	£120

See the [Essential Car User policy](#) for further details

CASUAL USER MILEAGE RATES PAYABLE from 1st April 2017 (HMRC recommended)	
Car* per mile first 10000 miles	£0.45
Car* per mile over 10000 miles	£0.25
Motorcycle	£0.24
Bicycle	£0.20

*Note that 'cars' includes vans and electric cars.

Appendix 2 – subsistence rates

SUBSISTENCE RATES ¹ (HMRC recommended)		
Meal claimed	Circumstances where claim may be made	Maximum claim
Breakfast	The employee leaves home <u>earlier than usual</u> , before 6:00am. (Does not apply to employees who regularly leave home before 6:00am.)	£5.00
Lunch	The employee has been away from his/her normal place of work for at least five hours including the lunchtime period (12:00noon – 2:30pm).	£5.00
Early evening meal	The employee has been away from his/her home or normal place of work for at least five hours including the early evening period (6:00pm – 8:00pm).	£5.00
Two meals	The employee has been away from his/her home or normal place of work for at least ten hours, including the lunchtime and/or the early evening period.	£10.00
Late evening meal	The employee has to work <u>later than usual</u> and finishes work after 8:00pm, having worked his or her normal day, and has to buy a meal which he/she would normally have at home.	£15.00

Expense	Circumstances when claim can be made	Maximum Claim
Overnight accommodation	<p>When attendance at a training provider (usually a university) requires attendance on multiple days and journey time is over 2 hours and the session starts before 10am and ends after 3pm and therefore travelling back and forth is not possible.</p> <p>NB: if the training provider offers free accommodation you cannot claim expenses. If there is an offer of reduced cost accommodation you will be expected to take this up unless the cost is in excess of the claim value here.</p> <p>If breakfast is included in the accommodation price you cannot claim for this separately.</p>	£75 per night.

¹ Actual expenditure incurred will be reimbursed up to the maximum shown in the table

Appendix 3 – examples

Example 1:

Sarah lives 20 miles from her designated office base but goes direct to the apprenticeship training provider for a learning day.

- home to training provider to home = 60 miles

She can claim 20 miles business for this journey as that is the excess mileage over her normal commute to work. This should be claimed as one journey.

Example 2:

Seth lives 5 miles from his designated office base. He travels to the office in the morning, then travels in the afternoon to the training provider and then home.

- Office to training provider= 12 miles
- Training provider to home = 15 miles

This should be claimed as 22 business miles.

Example 3:

Nancy lives in Burghfield Common. She needs to attend university for two days. The sessions start at 9.30 am and finish at 5pm.

Nancy travels by train (standard class) and stays overnight before and between university days. She can claim her return train fair and accommodation (up to agreed limits in this policy) plus a breakfast and evening meals on two days (up to agreed limits in this policy).

She requires a taxi to and from her accommodation.

All expenditure should be agreed in advance with her manager.

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Executive Director (People)	Sign & Date:	
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Change History

Version	Date	Description	Change ID
1	Nov 2020	New policy to cover expenses incurred by apprentices	
2			
3			