

# Allocation and use of pool vehicles

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Responsible work team:	Central Operations

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# 1 Introduction

- 1.1 This policy is designed to provide direction and guidance to staff allocated a pool vehicle and should be read in conjunction with Policy number 327 Guidance for senior officers in relation to mobilising and rota management. Pool vehicles are allocated to senior officers and other staff to carry out their duties in relation to their operational role where they are not members of the essential or lease car user schemes or these vehicles are unavailable.
- 1.2 Pool vehicles are a shared resource within the Brigade and are not allocated for exclusive use by any officer. Any other use of the vehicles is subservient to operational requirements and the use of a vehicle must be cleared with Establishment and Performance Team (EPT) on extension 88200 or out of hours to the RMC on extension 88111.
- 1.3 Each Area Support Team has 3 vehicles permanently allocated to them. The Area Support Team manage the use and allocation of them. These vehicles must be returned to an agreed Brigade location at the end of each working day. These are not dealt with as pool vehicles, but are subject to section 3 below.

### 2 Background

2.1 To ensure an efficient and effective use of the pool vehicle fleet and satisfy HMRC requirements, details of the location of the vehicles and who they are allocated to needs to be kept on an online database managed by EPT. Individuals allocated a pool car must update the TLG4 on a daily basis and forward at the end of every month to contracts management group. Vehicles can then be reallocated to meet any emergency operational requirement. The database of location, allocation and use of these vehicles can then be used to meet any internal or external audit requirements.

## 3 Degradation policy

- 3.1 A pool vehicle degradation policy is required to ensure that the allocation of pool vehicles is managed in the most effective and responsible way and to allow senior officers to carry out their primary function in relation to their operational role. It will also allow senior officers to monitor their staff in the operations arena.
- 3.2 The degradation policy outlined by Central Operations states that when a short fall in vehicles is identified, the vehicles are then allocated in accordance with the policy. The following list gives examples of who, **in order**, has primacy for the use of pool vehicles.
  - Senior officers on 24 duties.
  - Station commanders that are twinned (two stations), single use if available.
  - Station commanders, single use if available. Remaining senior officers, taking into consideration the congestion charge zone and availability.
  - Other use subject to availability and requirements of the Brigade.

#### 4 Pool vehicles database

4.1 A pool vehicle database is currently maintained by the Establishment and Performance Team (EPT) and Resource Management Centre (RMC) (out of hours) which provides management information relating to all pool vehicles. Within that database is the station ground identifying where the users agreed call out base is located whilst performing 24 duties. Furthermore, there is an address identifying the agreed LFB premises where the vehicle is securely parked when that officer is off duty, including security arrangements for the keys.

4.2 The EPT/RMC database will include all Brigade Pool vehicles. Where other Brigade departments have Brigade vehicles allocated, they will be responsible for maintaining individual vehicle records to satisfy periodic internal and external audits. Line managers must ensure **any staff** using pool vehicles have their details recorded on the database.

# 5 Staff responsibility

- 5.1 Pool vehicles are a limited shared resource, and when not being utilised for legitimate use, must be left at the agreed LFB premises and the keys made available at all times.
- 5.2 Vehicles must not be taken without EPT being informed. When a vehicle becomes available permission to use it must be granted by EPT/RMC. Individual arrangements must not be made between senior officers without consulting EPT/RMC. This will ensure that the database that is held at EPT/RMC is kept updated and accurate.
- 5.3 Staff will be allocated the nearest available vehicle and must return it to the agreed location once the agreed allocated period for using the vehicle is finished. The agreed location will be decided by EPT and communicated to the user on allocation.
- 5.4 Once the officer no longer has the use of the car, they must inform EPT/RMC and record this in an email to EPT with details of where the vehicle and keys has been left. Until EPT/RMC have been informed that the vehicle has been returned to its agreed location, the officer remains responsible for the car.
- 5.5 All officers are responsible for their own personal items, personal protective equipment and ancillary items and it is important that these items are not left in a pool vehicle when not being used by the officer.
- 5.6 All officers returning vehicles are responsible for ensuring the condition of the vehicle is satisfactory and that it is clean, charged/fully fuelled, to ensure that it is ready for operational use.
- 5.7 All pool cars are issued with a fuel card for purchasing fuel. At the beginning of each calendar month the officer allocated the pool vehicle will forward the monthly TLG4 log sheets for the previous month to contracts management group as per the forms footer.

## 6 Brigade pool vehicle arrangements

- 6.1 Senior commanders working at the same location may need to share the pool vehicles. However, it should be noted that officers performing a 24 hour duty have primacy so they **must** secure the sole use of a 'pool car' to ensure their operational availability.
- 6.2 Officers will be responsible for the daily and weekly inspection and maintenance of the vehicles in accordance with the driver's checklist which is contained in the vehicle handbook. It is important that all officers complete all sections of the TLG4 forms including the closing mileage section upon completion of their shift.
- 6.3 As soon as an officer becomes aware that the vehicle they are currently using/sharing will not be available for whatever reason, they are to inform their respective line manager and EPT, who will then identify a suitable replacement vehicle where available and appropriate.
- 6.4 Senior officers may be required to travel anywhere in the Brigade operating area to collect a pool car. Arrangements to ensure that vehicles are available within each area will be made by EPT.

# 7 Financial implications of pool vehicles

7.1 It important that all staff are aware of the potential tax liability of use of pool vehicles

- 7.2 The HMRC tax guide (Booklet 480 Expenses and Benefits) on pool vehicles and vans states 'A vehicle is not considered to be available for private use if it is a **pooled car**. No assessable benefit arises from its use.'
- 7.3 A vehicle only qualifies as a pool vehicle if all the following conditions are satisfied:
  - (a) It is available to, and actually used by, more than one employee.
  - (b) It is made available, in the case of each of those employees, by reason of their employment.
  - (c) It is not usually used by one of them to the exclusion of the others.
  - (d) Any private use by an employee is merely incidental to their business use.
  - (e) It is not normally kept overnight on or near the residence of any of the employees unless it is kept on premises occupied by the provider of the car.
- 7.4 **Meaning of merely incidental** The expression merely incidental to imposes a qualitative rather than a quantitative test. The use of a vehicle for what is primarily a business journey but embracing some limited private use would be within the terms of (b) in paragraph 7.3 above. An example might be where an employee who is required to undertake a long business journey is allowed to take a pool vehicle home the previous night in readiness for an early morning start. The office to home journey although private is, in the particular context, subordinate to the lengthy business trip the following day and is undertaken to further the business trip. In short, it is merely incidental to the business use of the vehicle on the occasion. A reservation is necessary in the type of case: if it happened too often, condition (e) in paragraph 7.3 above would not be met.
- 7.5 To ensure no tax liability falls on individual officers or the Brigade the above conditions must be met. Any officer who fails to follow these conditions thereby causing a tax liability to arise will be required to meet any income tax assessment issued on the pooled vehicle.

#### 8 Audit process

- 8.1 The database will enable full details to be maintained on the availability and use of pool vehicles. It will also ensure a robust audit process can be applied at regular intervals.
- 8.2 It is imperative that information collated is accurate and entered onto the database as this will assist in providing the Inland Revenue with full details of the use of pooled vehicles and ensure that no financial penalties are imposed on the Brigade.
- 8.3 Random audit inspections will be carried out to ensure that the policy is being adhered to. Internal audit section will expect management to carry out inspections to satisfy that the policy is being adhered to.
- 8.4 **Physical check** Regular audits will be carried out by RMC after 17.00 hours and at weekends to ensure that pool vehicles are parked in the correct location when not used on 24s.

## 9 Smoking policy

9.1 As per policy number 528 - No smoking and use of e-cigarettes policy, staff are not allowed to smoke or use e-cigarettes in pool cars, this includes essential user and lease cars as well.

# **Document history**

### Assessments

An equality, sustainability or health, safety and welfare impact assessment and/or a risk assessment was last completed on:

EIA	11/01/2024	SDIA	23/10/2023	HSWIA	16/10/2023	RA	
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### Audit trail

Listed below is a brief audit trail, detailing amendments made to this policy/procedure.

Page/para nos.	Brief description of change	Date
Throughout	Central Administrative Support Team (CAST) has been replaced with Establishment and Performance Team (EPT).	13/08/2013
Page 5	'Subjects list' table - template updated.	06/01/2015
Throughout	Minor changes made throughout, due to the TMR.	14/10/2015
Section 5	Minor changes to update details.	18/08/2016
Throughout	Moderate changes to TLG4/returns procedure and HMRC pre- requisites.	11/12/2017
Throughout & Section 1.3	Minor changes made throughout. Updated to include area support vehicles and charging of vehicles.	06/08/2018
Throughout	Changes made to reflect the change in organisational governance (the abolition of the London Fire and Emergency Planning Authority).	05/12/2018
Throughout	Changes made to reflect the change in organisational terminology for role to rank.	15/10/2019
Throughout	Reviewed as current, no changes required.	12/01/2024
Page 4	Paragraph 9 – Smoking Policy added.	22/04/2024

#### Subject list

You can find this policy under the following subjects.

Mobilising	Vehicles

### **Freedom of Information Act exemptions**

This policy/procedure has been securely marked due to:

<b>Considered by:</b> (responsible work team)	FOIA exemption	Security marking classification