

TRAVEL & SUBSISTENCE GUIDANCE FOR EMPLOYEES

General Points to Claiming Travel & Subsistence

These procedures should ensure you submit an accurate claim for travelling and subsistence expenses in line with the agreed Travel & Subsistence Policy and requirements of the Council and HMRC. Internal Audit will periodically audit Travel & Subsistence forms and receipts to ensure these procedures are being followed. If the Travel & Subsistence claim form is completed accurately and within agreed timescales, you will be reimbursed timeously.

In general, Travel & Subsistence expenses are non-taxable. However, certain types of journeys are liable for tax eg home to work travel. These will be identified from the information on the claim form and taxed through payroll. A taxable benefit arises from the mileage rates paid when they exceed the Approved Mileage Allowance Payments (AMAPs) issued by HMRC each year. The benefit derived from this will be notified to claimants on a form P11d in June each year. HMRC will adjust individual tax codes to recover any tax liabilities.

Any reference to a vehicle in these procedures equally applies to employees using cars, vans, motorcycles or bicycles.

The [current mileage and subsistence rates](#) for all employee groups are available on our website. These may change periodically and you should ensure you are claiming the current rates.

There are currently four Travel & Subsistence forms being used, namely:

- Single Status, Teachers & Craft Employees Online Form
- Single Status & Craft Employees Manual Form
- Chief Officers Manual Form
- Supply Teachers Manual Form

However these forms contain very similar information and these procedures can be used for all forms. The travel claim forms can be found within the [Travel and Subsistence](#) page on our website. Employees are encouraged to access the travel claim form online where possible.

Submitting a Claim (General)

The Travel & Subsistence claim form must be completed in accordance with these procedures and **signed by you and checked and signed for payment by an authorised signatory**. The onus shall be on the authorised signatory to ensure that the form is accurate and in line with these procedures. Claims must be submitted each calendar month. Claims can only be made for the calendar month that the claim is for and should not be extended into the start of the next month. Check that any changes you make are initialed.

Failure to complete the Travel & Subsistence claim form accurately may result in processing and payment delays as, in most cases, the form will be returned to you for amendment. **Late claims are not accepted and will not be processed until the following month**. You will not be reimbursed Travel & Subsistence expenses through any other means, eg petty cash or purchase ledger.

All claims must be approved by line manager and claims must reach the Payroll & Reward Team by the set deadlines in order to be paid in your next salary. All claims should be emailed to payrollandreward@pkc.gov.uk. [Payroll deadlines for Teachers](#) and [deadlines for Chief Officers, Single Status and Craft employees](#) can be found within the travel and subsistence page on our website.

Any claim, which exceeds a three-month period, will only be accepted in exceptional circumstances and with the express agreement of the Service's Executive Director.

Queries/Problems

If you have any difficulties completing the claim form, you should contact your Line Manager in the first instance and they can contact a member of the Payroll & Reward Team if necessary.

INFORMATION REQUIRED FOR COMPLETING CLAIM FORM

1. Personal Details

- Calendar Month Ended should be completed with the date.
- Name, Designation, Service and HQ, Base or School must be completed for Payroll verification (not on all forms).
- The payroll reference number must be entered to enable the claim to be matched against your payroll record. This is your employee number which is printed on every pay advice issued to you, on the top left-hand corner marked "Employee No".
- Your home address is required to verify mileage between home and base and where the lesser of calculation is used (not on all forms).
- The make, model, registration number and engine capacity of the vehicle you are using, for Council business, should be completed in all cases, (make and model is not on all forms).
- The types of claim (Business/Training; Lease; Bicycle) must be identified so that the correct mileage claimed can be verified by the person checking your claim.
- You should ensure that any vehicle you use for business has appropriate insurance, is roadworthy and is maintained in a safe condition.

2. Calculation of total claim

(Mileage Claimed the Current Month and Brought Forward Totals)

- The brought forward mileage is the Total Accumulated Mileage travelled from 1 April each year.
- This is used by your Service and the Payroll & Reward Team to check you have claimed the correct rates. It also keeps a running total of your total mileage claimed to ensure you are claiming the correct mileage rate for the total mileage you have done. For example, 10,000 or less miles 45p, more than 10,001 miles 25p. (See [current mileage and subsistence rates](#)).
- The mileage to be inserted is the Total Mileage Claimed for the calendar month to which the claim relates.
- The year runs from 1 April each year until 31 March the following year.
- At 1st April each year, reset the accumulated mileage to zero.

3. VAT

- This section records the VAT (Value Added Tax) element of your mileage claim. In order for the Council to comply with VAT legislation, you must provide detailed VAT receipts for all expenses including any fuel purchased for mileage.
- You should only complete the brought forward section where you have purchased fuel that covers mileage on your last claim and this claim. This may be the value noted on your last claim.
- Enter the total of the VAT shown on all of your attached fuel receipts.
- Add brought forward VAT and current VAT together, this gives the total VAT balance available.

- Enter the total number of miles that you are claiming this month shown as “Total mileage claimed” and then multiply the miles by the VAT factor (shown in box) and enter this value.
- Enter the surplus VAT amount you are carrying forward to your next claim, subtract “the total mileage claimed x VAT balance from “the total VAT balance available”. This is the amount which can be carried forward to the next claim.

4. Declaration

- All claim forms must be signed and dated by you. This is the only method of reimbursement available for travel and subsistence expenses, therefore please ensure it is correct and in accordance with the Council's Policy before signing the form.
- When signing you should be aware that you are, by intent, declaring the following:
 - a) expenditure claimed has been actually and necessarily incurred in the course of your duties,
 - b) you hold a current driving licence valid to drive the vehicle on Council business,
 - c) you hold appropriate insurance for business use which indemnifies the Council against all third party claims,
 - d) the vehicle you are using for Council business is roadworthy and maintained in a safe condition,
 - e) you are fit to drive and are not suffering any ill health or disability, or taking any medication or other substances that could affect your ability to drive,
 - f) you are responsible for reporting any accidents, near misses, penalties or offences incurred,
 - g) you are aware that failure to complete the claim accurately or in accordance with the Council's Policy will result in delay or non-payment of the expenses.

All claims must be approved and signed by your line manager and then submitted for reimbursement.

Ensure all claims are accurate and relevant VAT receipts etc are attached to the claim as this may result in processing and payment delays.

5. Journey Details

- Each line must be completed in full in all cases.
- Use a Continuation Sheet, if necessary, and attach it to your claim form.
- All unused lines must be short ruled out (Z).
- The date must be entered to enable journeys to be checked and verified, if required.
- The date and time must be completed for verification purposes and to demonstrate that any subsistence claimed is correct.
- Dates and time must not overlap and all recordings of time should be made in 24-hour clock, for example, 21.30 for 9.30 pm.

- The full details of each journey including start and finish locations, points of call, purpose of visit and details of subsistence and other expenses must be entered. This enables your claim to be checked, verified and audited and also to satisfy HMRC requirements.
- You should carry forward the Total Mileage Claimed for each type of mileage and enter them in the corresponding boxes, using the appropriate mileage rate for the type of travel you have been undertaking.
- Always double-check the information, calculations and additions you have carried forward.

6. Lease Car Users Only

- If you are a Lease car user, you should ensure you do not claim any home to base and/or base to home mileage, as there are significant implications for your tax code. For further advice on this, contact the Payroll & Reward Team.

7. Public Transport

- Public transport should be arranged and booked prior to travel undertaken to minimize the cost to employee and the Council.
- Where advance booking was not possible, reimbursement for rail, bus and air travel should be claimed on claim form and tickets must be attached to claim.

8. Expenses

- All details of permitted expenses should be noted under the heading expenses such as car parking, subsistence, taxis and tolls. With the exception of tolls, all expenses must be evidenced by actual receipts.
- In the event employees are unable to produce tickets along with travel, employees should enter on claim form “no ticket issued or ticket retained”.
- Credit card vouchers are not acceptable.
- Please note that alcohol, gratuities and tips, private telephone calls, videos and newspapers will not be reimbursed.

9. Authorisation for Payment

- All claims must be checked and signed by the authorised signatory for your Service. For audit control, the Payroll & Reward Team cannot accept any other signatories unless they have been advised in advance that they are authorised signatories.
- Before your form is passed to the Payroll & Reward Team, you should ensure it has been authorised. Unauthorised claim forms will be returned for authorisation and this will result in a delay in payment.

10. Reimbursement

- Reimbursement will be made through the Payroll & Reward Team using the existing employee travel and subsistence claim form.
- Under no circumstances may reimbursement be made from any Petty Cash

- Float or through Purchase ledger.
- Any questions regarding these procedures should be addressed to your Line Manger in the first instance or the Payroll & Reward Team or Human Resources.

11. General

Further information can be found [here](#) on our website.