

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 claims and receipts to ensure these procedures are being followed.

In general, Travel and Subsistence expenses are non-taxable, as claims for journeys between an employee's home and their normal place of work are not usually permitted. The only exception is where travel occurs outside of normal working hours, such as attending evening meetings. In such cases, a claim may be accepted but only if no other form of compensation is received, such as time off in lieu or authorised overtime.

Please note that any expenses claimed for travel between home and the normal workplace are considered taxable, regardless of the time the journey takes place.

If authorised to make business visits before either going to work or going home, the maximum an employee may claim is the lesser of the allowance payable for actual miles travelled or the allowance payable if the journey had started or ended at the employee's normal place of work.

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 have been set in line with HMRC advisory rates. The Council will review the mileage rates as and when HMRC rates are reviewed.

Submitting a Claim via MyView

In most cases mileage and other travel-related expenses should be submitted via MyView. Excess travel expenses must be claimed using a [manual claim form](#).

Currently, there are two types of manual claim forms in use:

- Single Status, Craft & Chief Officer Employees
- Teaching Employees

Aside from excess travel, manual claim forms should only be used in specific circumstances, for example when an employee no longer has access to MyView due to a change in post or leaving employment.

To support employees in completing their claims on MyView, a range of resources, including guides, flowcharts and FAQs are available on Eric [Employment Information - MyView Employee Guidance Page](#).

Please note all travel expenses (excluding pre-booked expenditure paid directly by your service) will only be paid through payroll.

As stated in the travel and subsistence policy where an employee uses their own vehicle for business travel there is a requirement to retain receipts for a minimum of seven years in accordance with HMRC Regulations. This includes VAT receipts for fuel purchases and receipts for all other expense types excluding mileage.

Receipts should be made available for review upon request by HMRC or Internal Audit.

Claims must be submitted promptly and no later than three months from the date of travel, as late submissions can impact Council budget planning and financial reporting.

Submitting a Manual Claim Form

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.

All claims must reach the Payroll & Reward Team by the set deadlines in order to be paid in your next salary. All authorised claims should be emailed to payrollandreward@pkc.gov.uk.

Payroll deadlines can be found within the [Employment Information - Pay policies, guidance and forms page](#) on our website.

Claims must be submitted promptly and no later than three months from the date of travel, as late submissions can impact Council budget planning and financial reporting.

Queries/Problems

If you have any difficulties completing the manual 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 MANUAL 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.
- 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 outlines how to record the VAT (Value Added Tax) element of your mileage claim. To ensure the Council complies with VAT legislation:

- **Receipts required:** You must attach detailed VAT receipts for fuel purchases and receipts for all other travel-related expenses.
- **Brought Forward VAT:** Complete this section only if you purchased fuel that covers mileage from both your previous and current claim. This may be the VAT value noted on your last claim.

- **Current VAT:** Enter the total VAT amount shown on all fuel receipts attached to your claim
- **Total VAT Balance Available:** Add the brought forward VAT and the current VAT together.
- **Mileage VAT Calculation:**
 - Enter the total number of miles claimed this month (shown as total mileage claimed)
 - Multiply this figure by the VAT element (provided in the box)
 - Enter the corresponding value
- **Surplus VAT to Carry Forward:**
 - Subtract the calculated mileage VAT (total mileage claimed * VAT element) from the total VAT balance available.
 - The remaining amount is your surplus VAT, which can be carried forward to your next claim (maximum two months).

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

- Where possible, this should be arranged and booked prior to travel undertaken to minimise the cost to employee and the Council.
- Where advance booking is not possible, reimbursement should be claimed on the claim form and tickets must be attached to the claim.

8. Expenses

- All permitted expenses such as car parking, subsistence, taxis should be listed for each day and not as a lump sum. Each expense must be supported by an itemised receipt.
- In the event employees are unable to provide a ticket to evidence expenditure, please note on the claim form either “no ticket issued or ticket retained”.
- Debit/Credit card receipts are not acceptable as they do not provide itemised details of the expenditure.
- Please note costs related to alcohol, discretionary gratuities, personal communications and other personal items 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 by Petty Cash or through Purchase ledger.
- Any questions regarding these procedures should be addressed to your Line Manager in the first instance. They can liaise with the Payroll & Reward Team if further clarification is needed.

11. General

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