TRAVEL AND SUBSISTENCE CLAIMS

TRAVEL

When submitting a travel claim in respect of a new/different vehicle or claiming mileage allowance for the first time, employees are required to provide a photocopy of the vehicle registration document (to be forwarded to Payroll). Evidence of the insurance certificate indicating the vehicle is insured for business use needs to be verified by your line manager.

Claims must state the employee payroll number.

Claims for reimbursement for any expenditure incurred should be submitted on a monthly basis.

Claims submitted more than three months after the expenses were incurred will be subject to the following reductions (Establishment Committee Minute No. 62/90 refers):-

4 – 6 months	-	10% reduction
More than 6 months	-	20% reduction

When an employee travels direct from home to place of duty and returns home directly from that place of duty without going to his/her base, the mileage to be claimed is the lower of:

- home to duty to home
- base to duty to base

When an employee travels direct from home to place of duty and then proceeds to base, or from base to place of duty and then proceeds home, the mileage to be claimed is the lower of:

- home to duty to base less home to base
- base to duty to home less base to home

In all cases normal travel to work costs must be taken into account and will not be reimbursed.

When an employee travels from home to official meetings at base, or from home to base in connection with working outside normal hours, all such claims must be made on a separate claim form and will be subject to Income Tax and National Insurance contributions.

Essential car users must submit a claim each month, even if no business miles are incurred, failure to do so will result in the essential user lump sum being withheld pending submission of an authorised claim and will be subject to the reductions indicated above.

Claim forms should be completed as each journey is undertaken, mileage should not be recorded elsewhere and copied onto a claim form at the end of each claim period.

The claim form must give reasons for and details of each journey, including the vehicle milometer readings and start and finish times.

All claims for travel must be made on the Mileage Travel and Subsistence claim form – payment vouchers will not be processed through the Creditors Section of the Finance Department (Business Support Section).

Receipts for car parking, etc., must be attached to the claim form.

If it is impossible to obtain an official receipt, then details of the expenditure together with a written reason for the non production of a receipt must be brought to the attention of the authorising officer on submission of the claim for signature. This written submission must be countersigned by the authorising officer.

It may be possible to claim the amount spent, each case will be judged on its merits and if authorised will be subject to income tax in accordance with H.M. Revenue and Customs requirements.

Please note – FIXED PENALITY CAR PARKING FINES ARE THE RESPONSIBILITY OF THE EMPLOYEE CONCERNED.

Standard mileage – The Internal Audit Section has produced standard mileages claimable for official journeys to and from the Civic Centre. In all circumstances these standard mileages must be claimed as appropriate except where diversions are in operation, in which case this must be stated on the travel claim form.

Standard Mileages

Destination	Miles	Destination	Miles
Housing Repairs Depot – Vale Road	5	Oak Tree Lane Leisure Centre	8
Bull Farm Park	3	Palace Theatre	2
Carr Lane Park	10	Queensway Park	6
County Hall, West Bridgford	33	Racecourse Park	5
Crematorium	6	Sandy Lane Housing Office	3
Hermitage Lane Depot	4	Sherwood Baths	1
King George V Park	6	Stonecross Court	1
Manor Park	5	Tideswell Court	3
Town Centre Office	2	Warsop Housing Office	11
Meden Leisure Centre	11	Water Meadows	3
Newark & Sherwood District Council	35	Yeoman Hill Park	4
Nursery	2		

Standard mile distances from the Civic Centre to Grouped Dwellings Schemes are held within the Housing Department, Internal Audit and Human Resources.

Mileage allowance with effect from 1st April, 2008:

Car Allowances 2008/09

		451 – 999cc	1000 – 1199cc	1200 – 1450-cc
Essential Users	Lump sum per year	£753	£849	£1,095
	Per mile **first** 8,500	34.0p	36.9p	45.8p
	Per mile **after** 8,500	13.3p	13.6p	15.8p
Casual Users	Per mile **first** 8,500	42.9p	46.9p	58.7p
	Per mile **after** 8,500	13.3p	13.6p	15.8p
Contract Hire Vehicles	Per mile	9p	10p	11p

It is the employee's responsibility to ensure the amount claimed under the cc rating of the vehicle is in accordance with the cc rating detailed on the vehicle registration document.

If inspections by H.M. Revenue and Customs find that employees have incorrectly completed mileage/expenses claims, the income tax due to the H.M. Revenue and Customs will be recovered from the employee concerned.

RAIL TRAVEL

All rail bookings must be made in advance (at least one calendar week) in order to take advantage of reduced fares. A procedure for Rail Travel has been agreed and details are with departmental administration sections. Only in exceptional circumstances will alternative means of booking rail travel be accepted.

SUBSISTENCE

All claims for subsistence must be made on the Mileage Travel and Subsistence claim form – payment vouchers will not be processed through the Creditors Section of the Finance Department (Business Support Section).

Receipts for subsistence must be attached to the claim form. These must take the form of a till receipt showing the vendor's VAT registration number and the cost of the goods purchased.

If it is impossible to obtain an official receipt from the vendor of the goods/services purchased, then details of the expenditure, together with a written reason for the non production of a receipt must be brought to the attention of the authorising officer on submissions of the claim for signature.

It may be possible to claim the amount spent, each case will be judged on its merits and if authorised will be subject to income tax in accordance with the H.M. Revenue and Customs requirements.

Subsistence claims must be in respect of actual costs incurred up to the current maxima, all times must be shown in order to assess eligibility for meal allowances.

The foregoing principles apply equally to claims for subsistence in respect of attendance at authorised post entry training courses.

	Normal	Training
Breakfast (leave home before 7.00 a.m.)	£5.77	-
Lunch (outside MDC boundary for entire lunch period)	£7.95	£3.12
Tea (if working beyond 6.30 p.m.)	£3.30	£1.92
Dinner (if working beyond 8.30 p.m.)	£9.86	-

NB. Both Tea and Dinner not applicable for same evenings work, except Saturday and Sunday (applies to Monday – Friday workers).

Overnight accommodation – claims must be accompanied by receipts in respect of actual costs incurred for bed and any meals purchased up to the current maximum. Employees are expected to stay in standard accommodation which is reasonably priced.

Employees who are absent overnight are entitled to reimbursement upon production of receipts to the maximum amount as follows:-

For each continuous period of 24 hrs. reckoned from departure time	£90.99
Absence in London (For this purpose London means the City of London and the inner London Boroughs)	£103.75

In cases where subsistence is provided free of charge, no subsistence allowances should be claimed.

Allowances updated with effect from 1st April, 2008

Personnel and Corporate Services Committee
2nd February, 2000