

Mileage, subsistence and expenses claim form

Please see notes and conditions on reverse of this form.



Employee Reference no ((as on Pay advice Slip) THIS FIELD MUST BE COMPLETED	Month	Year	Vehicle registration of vehicle to which this claim relates	Relocation miles/fare claim Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
0 1 T M	F E B	2 0 1 4		

Initials: AC Surname: KERR Service: CHIEF EXECS Vehicle: Car M/cycle P/cycle Travelling base: NCH

Date	Start time	Details of route Include start and finish points, using additional lines as necessary	Finish time	Milometer reading		Miles claimed		Passenger miles	Receipted subsistence £	Receipt expenses (non taxable) £	Receipt expenses (taxable) £	Please give full details of (using additional lines as necessary) <ul style="list-style-type: none"> • subsistence and accommodation claims • other expenses (including public transport, course fees etc) • attach receipts where required • names of passengers • reason for journey
				Start	Finish	Duty	Taxable					
27/02	1300	Truro to Newquay Airport	-			20						Travel to airport to fly to London
"	-	Taxi from London station to venue	-							10.00		Taxi in London to hotel (for attendance at Solace dinner)
28/02		Taxi from venue to London station	-							7.00		Taxi in London from hotel to train station
"	-	Breakfast at airport	-						7.45			Breakfast at Gatwick airport on return journey
"	-	Newquay airport to Truro	1100			20						Travel home from Newquay airport to Truro
23/1	0600	2 xBreakfast on train journey to London	2230						10.80			Travelling with CC colleague to Minister meeting in London
28/1	2000	Dinner at County Arms, Truro	2200						24.75			Meeting with CEX of Kernow Clinical Commissioning Group
Final milometer reading							309		44.00	46.10		

Totals claimed / carry forward to next page

Vehicle details Complete this section if it is the first claim since April 2010 or if it is the first claim for the vehicle

Cubic capacity (as on reg. document) Make Model

First year of registration: Fuel type: Diesel Petrol CO2 emission:

Is this your main vehicle? (Y/N) Are you the main user of this vehicle? (Y/N)

If you are no longer the owner of the vehicle for which your last claim was made, please enter registration number of that vehicle here:

I certify that the above details are correct, the expenses claimed were actually and necessarily incurred and receipts are attached. I also certify that my vehicle was used in accordance with the conditions overleaf and authorise the Council to make checks with the DVLA as may be required.

Signed _____ Date _____

page 2 of 2

Items to be completed by the administrative officer or clerk

Final milometer reading	Duty miles	Taxable miles	Subsistence	Expenses	Passengers	VAT
Mileage rate code						
	Total for special sun coding				Sun code	
User type						
Totals and relevant details checked by						
Initials Date						
Input Initials						
Claim approved	Date	Name (in capitals)				
Signature				Designation		

Guidance notes for completion of this form

- **Employee reference no.** This can be obtained from your Pay Advice Slip (e.g. 01 MA 012345)
- **Month** Three letters (e.g. Jan = January)
- **Year** Four digit numbers (e.g. 2000)
- **Vehicle registration number** Care should be taken when entering this detail, to ensure that the characters are clear (e.g. V and U often appear very alike as do S and 5 or Z and 2)
- **Final milometer reading** This should be the reading at the end of the last journey claimed for on this form (mandatory for provided and lease cars)
- **Mileage claimed**

Where employees travel from home to a location other than their normal workplace, normal home to work mileage should be deducted from their mileage claim. In the case of redeployment/relocation, it is the excess mileage incurred by any changes to workbase which is claimable. For home based employees, guidance on claiming mileage can be found on the Employment Handbook.

For income tax purposes, the claim provides for two types of mileage: Duty Mileage and Taxable mileage.

Duty mileage is the normal business travelling involved in journeys undertaken from your place of work and return in the course of duty. It also includes excess mileage resulting from redeployment or relocation where it is known at the outset it is a temporary arrangement that will last less than 24 months.

The payment for this mileage is assessed for income tax by the HMRC annually, using a formula which calculates the 'profit' element of payments. Where a profit is deemed to have been made it is subjected to tax adjustments of the income tax coding.

Taxable mileage relates to those occurrences where the Council has agreed to pay for home to work journeys - e.g. for call outs, overtime on a non-working day, or excess mileage resulting from redeployment or relocation where the duration is either permanent, or temporary but expected to last for longer than 24 months, or where the duration is not known. The whole of this payment is used in the calculation of income tax and National insurance.

Please refer to the Employment Handbook for further guidance on redeployment/relocation.

If any mileage is being claimed for journeys between home and any place of work, for whatever reason, it is necessary to check with the authorising officer whether those miles should be entered in the duty or taxable columns. Further guidance should be sought from the Payroll Team where required.

- **Passenger miles** Total number of passengers. Passenger names should be recorded in the final column.
- **Receipted subsistence** Subsistence is payable in accordance with your Conditions of Service. Details of rates and qualifying times etc can be obtained from the Employment Handbook. A valid receipt must be attached for payment to be processed.
- **Receipted expenses (non tax)** Tolls and car park fees should be claimed in this column. It is possible to claim the cost of rail journeys or hotel charges by using this claim form. This column should be used to reclaim any excess bus or rail fares resulting from redeployment/relocation where the duration is temporary or known to be for less than 24 months. Such claims must be supported by relevant receipts. Out of pocket expenses do not require supporting receipts, but should be claimed under this heading.
- **Receipted expenses (taxable)** This column should be used to reclaim any excess bus or rail fares resulting from redeployment or relocation where the duration is either permanent, or temporary but expected to last for longer than 24 months, or where the duration is not known. The whole of this payment is used in the calculation of income tax and National insurance. Such claims must be supported by receipts.
- **CO2 emission** to be provided in g/km. This figure can be found in the registration certificate under item V.7. For vehicles registered prior to the 1st March 2001, please indicate n/a in this box.

General notes

1. When undertaking Council business you are required to adhere to Traffic regulations. Any parking penalties or other liabilities that arise from the way the vehicle is used, particularly breaches of Road Traffic acts, the Traffic Management Act and Motor Vehicles (Construction and Use) Regulations are your responsibility and must not be claimed as an expense to be reimbursed. This includes excess charges incurred (eg compound charges) by not buying such items as congestion charge tickets, car parking tickets etc.

Economy

2. As a general rule employees should use the most economical form of travel, in terms of cost and time taking into account the different modes of travel and fares available.

Insurance

3. Employees using their own vehicles on Cornwall Council business have the responsibility to ensure they are properly insured.
4. Any equipment, even that owned by the Council, will not be insured if left in an unattended vehicle.

Use of this form

5. Separate forms should be used for
 - Each type of travelling claimed i.e. separate forms should be completed for claiming normal business miles and relocation miles
 - Each vehicle used
 - Claims to be approved by different authorising officer
Where necessary additional forms may be used as continuation sheets. The bottom section of the form, and the certifications, need to be completed for all sheets.
6. Forms should be made up to the end of each month; checked; approved and submitted either direct, or through a budget holder if appropriate, to the relevant departmental section by the agreed date in order that the claim can be processed in that month. **If the submission of the form is delayed, or if the form has to be returned because it is incomplete, then it is likely that the payment of the claim will be delayed.**
7. Note that some details required on the form are mandatory - and if they are missed, the form will normally be returned (unpaid) for completion and re-submission.
The mandatory details, without which payment cannot be made are:

Payroll reference number - as on Pay Advice Slip;

Month and Year;

Vehicle registration number;

Initials and Surname;

Mileage Claimed and Milometer Readings (where applicable),

Vehicle details - including CO2 emissions, fuel type and year of registration, where the claim relates to the first claim for that particular vehicle or if it is the first claim since April 2010.

Signatures - of claimant and authorising officer.

Where mileage is being claimed, valid VAT receipts for the purchase of fuel must be attached

Conditions relating to vehicle use

Mileage claimants certify that whilst being used on Council business any vehicle is:

- Properly insured for use on the Councils' business (business use endorsement)
- Driven by the holder of and in accordance with an appropriate valid driving licence
- Taxed, with current MOT test and maintained such as to meet statutory legal requirements
- Driven in accordance with all statutory rules and regulations and with consideration and road users