Mileage, Travel Expenses & Subsistence Policy

Mileage/Travel Expenses

Car allowances are payable for authorised business-related travel incurred by an employee using their private vehicle. Allowances will be paid at the rates determined by the NJC Conditions of Service subject to a maximum engine capacity rate of 1199cc. All car allowance claims must be made through the payroll system and not by other means such as petty cash.

Definitions

Designated Office/Work Base – All employees will have a designated work base, which will generally be where they commence work from on a regular basis.

Business Journey – A journey where an employee will travel from work to another place of work, at which place the employee will carry out the duties of their employment.

Home – The address from which employees would normally commence their journey to designated office base/work.

Certification

Employees who use their vehicles for work and/or receive car mileage allowance are expected to hold a current driving licence applicable to the use, and motor insurance with the appropriate indemnity, which permits them to use their vehicle for Authority business. The onus for this is on the individual who uses their vehicle to ensure they hold the correct documentation, and any claim is submitted on the basis that they verify that they hold adequate documentation. Employees may be asked at any time to produce evidence of this documentation.

Employees are required to submit to their Manager/Head Teacher their insurance certificate with the first mileage claim of each new financial year and upon changing the vehicle used. With the first claim of each new financial year the employee is also required to provide the details of their driving license that are available on the "View or share your driving licence information" Section of the www.gov.uk website (at https://www.gov.uk/view-driving-licence).

The employee must enter the website and using their driving licence number, national insurance number and residential postcode, complete the process to obtain a unique code that allows them to share their driving license information. The code once obtained is valid for 21 days. The insurance documents should be copied, and signed by the Manager/Head Teacher to confirm original documents have been checked. The insurance document, and unique code, should then be sent to the Human Resource Section (preferably scanned and emailed). Failure to provide either document, when required, will result in non-processing of claims.

Employees are required to notify their manager of any changes to their insurance and/or driving licence status in the period between these annual checks. Reference to the Manager/Head Teacher. This refers to an appropriate manager who must be authorised to approve the relevant claim referred to, as indicated within the Council's Authorised Signature Database.

Vehicles used for business use must be in a roadworthy condition and, if subject to MOT testing, hold a valid certificate and be covered by the appropriate Road Fund Licence.

Home to Work Mileage

Home to work mileage should not be claimed, unless it is authorised. Authorisation can only be given where:

a. It relates to an official "call-out" from home.
b. Where home is the designated office base and the mileage relates to travel between home and the first call of business, and their last call of business and home.
c. Approved payment of excess travel in accordance with the Redeployment Policy.

This mileage is taxable, in accordance with HMRC rules, and must be claimed as such. For employees using the on-line system this element of any claim must be claimed manually using the agreed paper form.

Where an employee is travelling from home (when it is not the designated office base) directly to a place of work other than their designated office base, they can only claim any excess mileage incurred, i.e. the difference between their normal home to work travel and the travel actually incurred. In these circumstance the mileage is not taxable in accordance with HMRC rules.

Home to work mileage is not paid in relation to overtime/additional working.

Details of the Journey

A full explanation of the purpose of the journey is required on either the on line or paper forms (e.g. "To interview client A.B. at Acacia Ave", "To inspect 29 Bridge Street", "To attend a meeting with Merseyside Police at Thatto Heath Police Station", etc.).

One word explanations (e.g. "visit", "inspection", "interview", "meeting", etc.) are not acceptable.

Related Expenses

All related travel expense claimed (e.g. toll fees, car parking, bus fares etc.), should be accompanied by a receipt or ticket.

All receipts/tickets must be provided.

Claims submitted manually must have the receipts attached to them when received by the Human Resource Section.

For claims submitted via the on-line system all receipts/tickets should be numbered and the same number entered against the on-line expenses claim. During the submission process of the on-line form, the summary sheet should be printed, attached to the receipts and sent to the Manager/Head Teacher for verification. The manager should forward these to the Human Resource Section.

Cost Efficient Journeys

When undertaking planned extended journeys consideration should be given to alternative methods of transport (e.g. rail, etc) and authorisation received from your Manager/Head Teacher for the most cost effective method prior to travel. For example a car journey to Central Manchester may cost in the region of £30 plus car parking, compared to a return rail ticket of around £9. Consideration must, of course, also be given to travelling time, number of travellers journeying together, and the availability of other forms of transport.

Wherever possible both Rail Travel and Accommodation should be booked using the Council's preferred supplier and as such should not form part of the expense claim.

Late Claims

Car allowances must be claimed within two months of the journey, unless submission of a late claim is authorised by the Chief Officer/Head Teacher – failure to claim within that time may invalidate the claim.

Essential User Allowance

The award of essential user allowance will be approved by the Chief Executive, in consultation with the Strategic Director of Corporate Services and the Head of Human Resources.

Consideration will only be given to applications that are submitted by service management, approved by the relevant Chief Officer. When considering an application the Chief Officer should only support the application where there is at least six month evidence that all of the following criteria are being met:

1. Access to a vehicle at all times must be an essential requirement for the efficient execution of the post holder's duties.
2. It must be a condition of employment that the employee holds a valid driving license and provide a vehicle that is fit for purpose on a daily basis. Failure to do so would result in a breach of the employment contract.
3. The post holder's required business travel will consist of regular and frequent daily journeys, rather than less frequent long journeys.
4. The post holder's mileage will exceed more than 1,500 business miles per annum.

The date of award will be the first of the month following the approval of the delegated officers.

Essential User status, once awarded, will be subject to annual review and will cease if the circumstances of the post have changed and the criteria set is no longer being met.

Car Parking Facilities

Specifically designated employees will be given parking passes, keys or permission to park on Public Building car parks. Other employees will be permitted to park on public car parks designated by the Council in accordance with the agreements agreed by the Council.

Subsistence Allowances

Payments will only be made in circumstances where employees are prevented by their official duties from taking their meal in the normal manner and thereby actually incur additional expenditure. There is a requirement to produce a receipt as proof of additional expenditure. Only the element of additional expenditure can be claimed up to the agreed rate (see below).

When a meal is provided in the cost of the accommodation, travel fare, etc., an additional allowance will not be paid.

Breakfast will not be paid for unless an overnight stay is required or the employee is required to commence work/travel prior to 6.30 a.m.

Lunch will only be paid where the employee is required to travel/undertake work outside of the borough, over the lunch time period.

Evening meals will not be paid for unless an overnight stay is required or the employee is required to work/travel beyond 7.30 p.m.

All payments should be authorised by the appropriate Manager/Head Teacher.

All payments will be processed via payroll using the agreed format.

Payments in excess of the agreed rates will not be made unless in exceptional circumstances. Claims to pay in excess must be fully justified and authorised by the Chief Officer/Head Teacher. The exceptional circumstances must be noted on the claim by the authoriser.

Other approved expenses may include tube fares, taxi fares, car parking, etc. Receipts should be obtained and produced for reimbursement as detailed above.

Out of pocket expenses will only be paid where there is an overnight stay and will not be paid in any other circumstances.

Receipts

Receipts must be provided in all cases and attached to the claim. Receipts must be full VAT receipts (with the exception of car parking where the parking ticket is sufficient).

Claims submitted manually must have the receipts attached to them and received by the Human Resource Section of the Council.

For claims submitted via the on-line system all receipts/tickets should be numbered and the same number entered against the on-line expenses claim. During the submission process of the on-line form, the summary sheet should be printed, attached to the receipts and sent to the Manager/Head Teacher for verification. The manager should forward these to the Human Resource Section.

Late claims

All claims should be submitted for payment within two months of expenditure being incurred - failure to claim in that time may invalidate the claim.

Subsistence Allowances and Meals Charges Review

Subsistence and Out of Pocket Expenses and Meals charges will be uplifted in future, years, in accordance with the percentage cost of living pay award for Local Government Services Employees, implemented from the date that agreement on the percentage is reached.

The revised allowances and charges are as follows:

Subsistence Allowance

Allowance	Maximum Element of additional expenditure that can be claimed when incurred*
Year	**2025**
Breakfast	£3.38
Lunch	£4.52
Evening Meal	£8.50

Out of Pocket Expenses

Expenses	
Year	**2025**
Per Night	£5.21
Per Week	£20.88

*Rates uplifted by 3.20% 2025 Pay Award