



PAYROLL AND EMPLOYEE SERVICES

Travel and Expenses Guidance Guidance for Employees and Managers

Please think before printing this document.

Where printing is necessary, please ensure that it is printed double sided and in greyscale.

Contents

1 Introduction	4
1.1 What does this guidance cover?	4
1.2 What is MyView Dashboard?	4
1.3 What is the MyView Dashboard Mileage and Expenses Module?	5
1.4 Features available in the Mileage and Expenses Module	6
1.5 Further Information	7
2 Travel and Expenses Guidance	7
2.1 Categories of Expenditure	7
2.2 Business Mileage	8
2.3 Mileage Payments	9
2.4 Code of Practice for Driving at Work	9
2.5 Submitting number of business miles	10
2.6 Insurance	10
2.7 VAT Receipts	11
2.8 Out of County Journeys	12
2.9 Excess Travel	13
2.10 Travelling and Subsistence Guidance	14
2.11 Travelling and Subsistence Allowances	15
3 Making a Claim	16
3.1 Method of making a claim	16
3.2 Roles and Responsibilities (via MyView Dashboard)	18
3.3 Roles and Responsibilities (making a paper claim via a delegated person)	19
3.4 Delegating Responsibility of Authorisation of Claims	20
3.5 Disclaimer	20
3.6 Payroll submission deadlines	21
3.7 Assessment of subsidiary records	22
4 Frequently Asked Questions	22
5 – Appendix One – Example Letter of Indemnity	27
6 – Appendix Two – Travelling and Subsistence Allowances	28
7 – Appendix Three – Manager Checklist	32

1 Introduction

1.1 What does this guidance cover?

This guidance explains the principles and the basis on which travel and expenses should be incurred and claimed. These instructions combine national agreements, local arrangements and DCC administrative procedures.

Employees should not be financially disadvantaged in going about the business of Durham County Council (DCC) and they should be fairly recompensed for expenditure incurred.

Employees are expected, however, to undertake journeys in the most efficient and effective manner possible and in submitting claims to adopt a reasonable approach and to observe the rules set out in this document. The responsibility for submitting legitimate claims rests with the claimant as detailed in the claim disclaimer (see s3). Wherever possible staff should utilise the [DCC Pool Car Scheme](#) for business related travel.

The subsequent management and control checks on claims do not remove this responsibility from employees submitting expenses claims. Managers should reject all claims which are inaccurate rather than attempt to override and authorise.

All claims for travel, mileage and expenses should be made within the prescribed allowances but it is the manager's discretion whether to authorise or reject a claim.

Whilst this guidance cannot cover all circumstances, employees should familiarise themselves with this guidance and be aware that claims improperly submitted could lead to disciplinary action and to the matter being referred for police investigation and possible prosecution. In addition to false mileage and expenditure claims, improper claims include those involving the maximising of mileage and expenses and the undertaking of unnecessary journeys.

Employees must ensure that only necessary journeys are undertaken (including excess travel) and that claims for mileage and expenses are only incurred in the efficient delivery of services.

1.2 What is MyView Dashboard?

MyView Dashboard is a web based self-service system which supports the Council's objective of making processes more efficient and streamlined.

MyView dashboard is available 24/7 via the internet both internally and externally. MyView supports enhance navigation, usability and appearance that can be accessed using all smart devices.

The dashboard supports the self service functionality of the below:

- Customisable widgets that provide quick access to information
- View and update personal details
- View, download and print payslips and P60 statements
- Update Vehicle details e.g. Insurance end dates
- Submit mileage and expenses claims (as well as uploading receipts)
- Record, authorise and reject expense and leave submissions (for managers)
- View / submit annual leave and flexi leave requests
- The ability to view authorisation progress across all MyView Dashboard forms
- Access to HR/Payroll data via Reporting Services widget (for managers)
- Submit HR Forms via MyForms e.g. Code of Conduct
- Submit contractual changes via My People Establishment Changes

Documentation to support the use of MyView Dashboard / Frequently Asked Questions are available via www.durham.gov.uk/MyView

1.3 What is the MyView Dashboard Mileage and Expenses Module?

This module enables employees to complete expenses claims online.

Managers can authorise mileage and expenses claims. However, not every manager is able to authorise mileage and expenses claims. Only specific managers have been allocated the authorisation role.

If you feel that you should be able to authorise mileage and expenses claims, you should contact your line manager who will need to verify that you can authorise claims for those who report to you. Your line manager should email MyView@durham.gov.uk to request that the expenses authorisation role be added to your post.

The Mileage and Expenses claim form has limits on expenditure types that will generate a warning message when trying to claim over the limit. MyView will not automatically block a claim that is above the set amount. It is the manager's discretion as to whether or not to authorise/reject the claim.

Managers are encouraged to take additional consideration of claims made outside of a 90 day period of incurring the expenditure particularly if there a valid reason for the delay (e.g. long term sickness). An excessive workload is not an acceptable reason for failing to submit a claim within the desired timescale.

Claims should be submitted and authorised for payment on or before the 10th of the following month unless otherwise notified. Claims received after the deadline will be processed for payment in the following pay period. No advance payments will be issued.

All employees should submit their claims promptly, preferably during the month following the incurring of the expenditure. Employees are advised that mileage and expenses can be entered and saved on a daily basis (or entered and saved as time allows) but should be submitted for authorisation on a monthly basis.

1.4 Features available in the Mileage and Expenses Module

The MyView Dashboard Mileage and Expenses Module has five important features including: -

- Functionality of Google Maps to plan and create a journey as part of an expenses claim.
- Claimants can attach receipts to an expenses claim. These receipts can be scanned and uploaded before being attached to the claim header (e.g. a VAT petrol receipt) or to each line of a claim (e.g. a car parking ticket). All receipts should now be attached to the claim form. Managers should ensure that appropriate receipts have been attached to the electronic claim form before authorisation.
- You can view the authorisation progress of your form as well as being able to view details of previously authorised/rejected forms. This includes audit details of who authorised/rejected your form and when this took place.
- Managers have the ability to partially authorise an expenses claim form rather than having to reject the whole claim if there is an issue with individual line(s).
- You can claim business mileage and excess travel separately using the different expenses groups available on the expenses claim form. Managers should ensure that excess travel and business mileage claims have been recorded appropriately before authorisation.

1.5 Further Information

If you would like any further advice or would like the document in an alternative format, please contact the MyView Team within Payroll and Employee Services using contact details:

- MyView@durham.gov.uk
- 03000 269 919

2 Travel and Expenses Guidance

2.1 Categories of Expenditure

The following categories of expenditure can be claimed online via [MyView Dashboard](#) (or via a paper claim when necessary). The MyView Dashboard expenses claim form has five different expenses groups in order to submit the appropriate line of expenses:

- Business Mileage Claims
- Excess Travel / Disturbance Mileage
- Accommodation and Subsistence Expenses including:
 - Payment of Overnight Allowance (Accommodation Costs)
 - Subsistence (Meal Allowances)
- Travel Expenses (not car mileage)
 - Air
 - Rail
 - Taxi
 - Car Parking
 - Bus Fares
- Other Operational Expenses including:
 - Refund of eye tests for Display Screen Equipment (DSE) users – please refer to [Code of Practice for Managing the Use of DSE](#).

- Post- entry training (please refer to service specific guidance relating to approval and funding of qualifications) including:
- Registration and course fees
- Exam and membership fees
- Travelling costs associated to post-entry training
- College books
- Miscellaneous expenses (e.g. lunches)

The expenditure groups/types listed above are not exhaustive. Employees are advised to ensure that any other expenses incurred can be reclaimed.

Employees are also reminded to refer to the [Removal, Lodging and Separation Expenses Scheme Guidance](#) currently held on the intranet.

2.2 Business Mileage

Financial resources to cover mileage expenditure are scarce. It is the responsibility of each manager to ensure that financial resources are used both efficiently and effectively.

Before authorising mileage and expenses, managers should consider whether alternative means of transport/communication would have been more appropriate than driving. Managers should encourage employees to utilise the [DCC Pool Car Scheme](#) for business related travel.

Employees authorised to use their car for work purposes are required to complete mileage claims for reimbursement, attaching valid VAT receipts as required by legislation introduced from 1 April 2006. Employees are encouraged to maintain an accurate diary of journeys undertaken to ensure accurate claims.

Employees who use their car for work purposes must ensure their vehicle has:

- Valid insurance (see s2.6)
- Valid MOT
- Valid Tax

The responsibility for submitting legitimate claims rests with the claimant as detailed in the claim disclaimer (see s3).

Employees are also reminded of their legal responsibility to ensure they hold a current driving licence appropriate to the class of vehicle they are driving, and that their vehicle is in a roadworthy condition (see s2.4).

In accordance with procedures for reporting accidents in the workplace, any employees involved in a road traffic accident whilst driving on Council business must inform their manager and complete the [Accident/ Incident/ Ill Health Report Form](#) detailing the full events surrounding the accident.

Employees using their vehicle for official business are reminded of the Council's Mobile Phone Policy, Smoking at Work Policy and the Drugs, Substance, and Alcohol Misuse Policy.

Travel should be by the most cost-effective means, e.g. using a train instead of car if more cost effective. The route taken should also be the most cost-effective, unless there is a good reason for using an alternative, e.g. road traffic diversions. This route need not be the shortest as consideration should also be given to travel time.

When a journey from home to a third location (or vice versa) is appropriate, travel should be undertaken that way, i.e. not via the work base. Normal home to work mileage should be deducted from the total miles claimed.

Except where explicit provision is made to the contrary, employees may be reimbursed only the expenses they necessarily incur in the course of official travelling.

Employees are required to plan their route using Google Maps.

2.3 Mileage Payments

Employees will be paid a single car mileage rate as set out below:

- 45 pence per mile for the first 10,000 miles within a financial year
- 25 pence per mile for any miles over 10,000 miles within a financial year

2.4 Code of Practice for Driving at Work

Driving activities undertaken while at work do not include commuting to and from work (unless the employee is travelling from their home to a location, which is not their usual place of work, or where travelling between home and work base in instances such as a call-out or work outside the contractual week). This also includes the use of motorcycles and bicycles.

Before authorising mileage and expenses, managers should consider whether alternative means of transport/communication would be more appropriate. For example, the use of the DCC Pool Car scheme, the use of a train to travel on long journeys would eliminate the hazards associated with driving to the destination.

Employees and managers should be aware of and adhere to the principles of the [Code of Practice for Driving at Work](#) .

2.5 Submitting number of business miles

For the calculation of National Insurance, claims must include all business miles travelled (Actual Mileage), even when the employee is not paid for all of the business miles. All mileage claims must state the **[Actual Mileage]** minus the number of **[Private Miles]** – the balance of **[Mileage]** for which payment is due.

For example, when an employee travels from home directly to a meeting away from her/his normal workplace, the scheme only allows the additional mileage travelled to be claimed. If the journey from home to normal workplace is 5 miles, but the journey from home to the meeting is 8 miles, the employee would only be able to claim payment of 3 miles.

The **MyView Dashboard Mileage and Expenses User Manual** provides step- by- step instructions of how to make a claim.

2.6 Insurance

Employees who use their vehicles on official Council business are required to maintain suitable insurance cover indemnifying the Council against all third-party claims, including passengers, arising out of the use of the vehicle on Council business.

Before using a vehicle for work purposes, you must ensure that your vehicle insurance covers you for **business use**.

If you are not appropriately insured to drive your vehicle on Council business, the Council will not pay mileage to you and may recover any money that has been paid to you in error.

The Council's motor insurance policy will only cover the Council if a third party directs their claim against the Council because you are not insured. You will not be indemnified under this arrangement for the losses you suffer in such a situation (e.g. damage to your vehicle or personal injury to you) and the insurer may seek to recover any money that they have paid out directly from the employee.

Your insurance company must therefore indemnify Durham County Council against any third party claim arising from the use of your vehicle for work i.e. if an employee injured someone whilst using their car for business (including any passengers), the injured party could claim against the Council and therefore your insurance must cover against any such claims.

The Insurance Policy/Certificate must state that the named driver, or spouse (if joint insurance), is insured for business use. If not, a revised copy or a letter of indemnity (**appendix one**) would need to be provided from your insurer.

When an employee wishes to submit details of for a new vehicle or amend Insurance details, this should be completed via the 'Employee Vehicles' module within MyView.

2.7 VAT Receipts

Her Majesty's Revenue and Customs (HMRC) has introduced legislation affecting employers who pay mileage allowances to employees for business journeys. Employers, from 1st April 2006, need to have a valid VAT petrol receipt to support payments.

As the Council is subject to regular VAT inspections, it must be stressed that full compliance is essential as anything as anything short of this may incur financial penalties to the authority which will, in consequence, impact directly onto service budgets.

It is therefore a requirement for claimants to obtain and retain VAT receipts for all mileage claims which cover the period of the claim.

Essentially, for the Council to reclaim the VAT, HMRC require a VAT receipt for fuel purchased in advance of, or on the date that a journey was taken.

Claimants can now attach receipts to an expenses claim. These receipts can be scanned and uploaded before being attached to the claim header (e.g., a VAT petrol receipt), or to each line of a claim (e.g., a car park ticket). **All receipts should now be attached to the claim form.**

Managers should ensure that appropriate receipts have been attached to the electronic claim form before authorising. If VAT receipts are not provided to evidence a mileage claim, it should only be authorised and therefore paid on the basis that you will be able to provide receipts if requested to do so by HMRC or internal audit.

HMRC accept that in most cases VAT receipts will include fuel for private use and will not match the journeys claimed for. Receipts can cover more than one claim period, particularly where fuel is purchased towardsth the end of a period but must predate the journeys made. In other words, a VAT receipt dated 15th April cannot cover journeys made before that date but could cover journeys made in May, providing it is for sufficient fuel. It would be down to management discretion in authorising/rejecting claims to ensure that appropriate VAT receipts have been attached.

In cases where the VAT receipt covers two or more claims employees should take a photocopy of the receipt attaching the original to the first month summary form and the photocopy to subsequent claim summary forms with reference to the original submission.

2.8 Out of County Journeys

Car mileage allowances are only intended for reimbursing the cost of journeys within County Durham. When travelling outside of the county boundary, employees are normally expected to travel by public transport (i.e. train or bus). Train tickets should be sought by contacting Resources Business Support Travel team. **A booking form must be completed and authorised by your Line Manager before emailing onto the Travel team. The link to the Intranet where forms are available is: [Travelling On Business](#).**

Sometimes employees making journeys outside this area will choose to travel by car rather than train for reasons of convenience. In these circumstances, employees will normally be reimbursed an amount equivalent to the cheapest standard train ticket, and car mileage allowances will not be paid unless it is cheaper than the cost of travelling by train.

Examples of where travel by car is cheaper than the cost of travelling by train may include:

- The employee carries other Council employees or clients as passengers and the total cost of travelling by train exceeds the cost of the car mileage allowance that would be claimed by the driver.
- The timing of a meeting, conference, course etc., is such that an overnight stay would be necessary unless the employee travelled by car, and when the cost of an overnight stay is taken into account, the cost of travelling by train exceeds the cost of the car mileage allowance that would be claimed by the driver.

Exceptionally, a manager may authorise a car mileage payment where an employee is prevented from travelling by any other means (due to work commitments or the need to carry work equipment). It is anticipated that such occurrences would be rare.

The cost of travelling by train should be calculated as:

- The cost of the cheapest ticket available (please refer to **Resources Business Support Travel Team on 03000 263758** for guidance), plus:
- The cost of overnight allowance(s), if applicable.

These costs should be adjusted if the driver has carried Council passengers (DCC employees or clients). Normally the adjustment would be to add the total of these costs multiplied by the number of Council passengers travelling in the car.

In addition a single amount of £10 should be added to allow for taxi fares to and from the station to the destination. This amount is only used for the purpose of calculating the cost of travelling by train.

Where an employee has used their car for a journey outside the county boundary and the total cost of travelling by train, for them and any Council passengers, would have been less than the cost of paying a car mileage allowance, they can claim the following:

- If an employee has travelled alone, they are able to claim the cost of the cheapest available ticket (please contact **Resources Business Support Travel Team** on **03000 263758** for further guidance).
- If they carried passengers they can claim the cost of the cheapest available ticket multiplied by the number of DCC employees or clients travelling in the car.

Where a passenger is under 16, the amount paid will be the cost of a ticket for a child.

Passengers cannot claim any travelling expenses, unless they have incurred expenses travelling before or after the car journey.

2.9 Excess Travel

A change in office accommodation can impact on employees in different ways and for some it will require them to travel further to work. Where this is the case, the Excess Travel Scheme will help support the individuals affected by a change to their travel arrangements from home to work.

Excess travel is payable when an employee has been moved from one workplace to another incurring additional costs arising from the compulsory **permanent change** to their place of work.

Employees may claim for any additional travelling incurred in travelling from their home to the new work base, which is in excess of the mileage incurred in travelling from their home to the old work base.

You should refer to the [Excess Travel Managers Guidance](#) for further details.

Business mileage and Excess travel is to be claimed separately using the different expenses groups available on the expenses claim form. **Managers should ensure that excess travel and business claims have been recorded appropriately before authorisation.**

Claimants are reminded that excess travel claims should be submitted separately to standard business mileage claims which should also be clearly marked with the appropriate description (e.g., Excess travel September 2021 Mileage). It is important that the journey description details the full journey details (to the new work base) whilst also indicating the previous journey (to the old work base). **The number of miles to be claimed should be recorded in the [Actual Mileage] field whilst the [Private Miles] field should be left blank.**

All excess Travel/Disturbance Mileage should be claimed as taxable (by ticking the taxable flag against each appropriate line on the expenses claim form).

2.10 Travelling and Subsistence Guidance

It is sometimes the case that when employees are travelling outside the administrative County of Durham, employees will choose to travel in their own car (with or without passengers) rather than by rail. Local Conditions of Service require car users to carry passengers without additional payment and in all circumstances where an authorised user travels outside the County by car, they shall be entitled to claim the appropriate mileage rate or one standard class rail fare (plus incidental travel expenses if appropriate) whichever is less.

When travelling outside of the county boundary, employees are normally expected to travel by public transport (i.e train or bus). Train tickets should be sought from Click Travel (DCC Travel Provider) by contacting **Resources Business Support Travel Team** on **03000 263758** or emailing travel@durham.gov.uk.

In approved circumstances, as set out in s2.8, where travel must be made by car, the 'out of county' guidance should be adhered to.

Employees will normally be expected to meet the cost of their meals but they should not be placed at a financial disadvantage because they are about their employer's business when outside the County Durham boundary. They should be fairly compensated for additional expenditure genuinely incurred and that once the entitlement to an allowance has been established, the amount to be paid is that laid down in the national agreement. Entitlement to claim allowances depends upon the following criteria being met:

- Employees will have been prevented from following their normal meal arrangements.

- Employees will have had to incur additional expenditure on the purchase of a meal.

The amount of time spent out of the office affects the meal allowance you are able to claim. The arrangements for subsistence allowances will be as follows:

Employees with more than one fixed base - there are some employees with a contractual base, who may be temporarily redeployed to a fixed site for a lengthy period. This would then be regarded as their normal base and subsistence allowance would be payable.

In addition, there are some employees whose duties are permanently split between two establishments. The normal arrangements for these employees encompass both establishments. In these circumstances, subsistence allowances would only be payable where employees have been prevented from having a meal at one of their normal places of work and have incurred additional expenditure.

Mobile or outside employees – there are other groups of employees where the nature of their duties is such that they are essentially mobile or outside employees and who are not normally able to return to their administrative base at mealtimes. In these cases, the normal meal arrangements would probably involve eating at any one of a number of establishments. Subsistence allowances are not payable to these employees except on those occasions when they are forced to depart from their normal arrangements and as a result incur additional expenditure.

Receipts – there is a limit to how much can be paid for each meal, depending on which meals are being claimed. Employees are advised that even if the receipt is enclosed, the total amount payable for any meals taken should not exceed the amount payable as set out in appendix two (Travelling and Subsistence Allowances) unless approved by their line manager as reasonable expenditure incurred.

In claiming travel and meal allowances, MyView Dashboard will allow you to claim more than the allowances stipulated in this guidance but will alert both the claimant and the manager (authoriser) that the claim is above the maximum amount payable. Employees and managers should be aware of this before undertaking and authorising any journeys and ensure that a copy of all receipts are attached to the claim.

2.11 Travelling and Subsistence Allowances

Employees necessarily incurring additional expense in the course of their work including meals and overnight accommodation will be reimbursed in accordance with the arrangements set out in **appendix two**.

3 Making a Claim

All claims for mileage and expenses should be made within the prescribed allowances but it is left to the manager's discretion whether or not to authorise or reject a claim.

MyView Dashboard has limits on expenditure types that will generate a warning message when someone tries to claim over the limit. MyView will not automatically block a claim that is above the set amount. It is the manager's discretion whether or not to authorise/reject the claim.

The day of arrival and departure are counted as one day. In addition meal allowances could be claimed in these circumstances for the outward and return journeys in accordance with the meals rates and time limits set out in **appendix two**.

3.1 Method of making a claim

An employee will be required to make expenses and mileage claims via MyView.

All employees that have access to the internal DCC network will be able to use the MyView Dashboard.

If you do not have a DCC email account and/or you did not supply DCC with an email address when you applied for your position please email MyView@durham.gov.uk with your name, employee number, date of birth and national insurance number to request access to MyView.

New claimants (new employees with a car user status or employees with a change of car user status) who wish to make a car mileage claim will need to ensure that the vehicle that they wish to claim against is created within MyView Dashboard. Claimants can create or amend a vehicle using the **Employee Vehicles Module** within MyView Dashboard. **The vehicle details must be created prior to submitting any mileage claims.**

If you do not provide updated vehicle **insurance / vehicle detail** to cover the period of your next claim, MyView will not be updated therefore any claim being submitted (post-dating the insurance expiry) would therefore be against out-of-date vehicle details, which would contradict the submission disclaimer (**see s3**). The new vehicle insurance expiry details submitted would override the existing entry in the system.

It is the responsibility of the employee to provide a copy of their original covering insurance documentation to their manager (authoriser of the claim). It is also the responsibility of the manager (authoriser) that upon notification of a vehicle/insurance details amendment that they check that the employee has provided valid insurance documentation which includes **Business Use Cover**, to cover the period of the claim before authorising any further mileage claims.

The manager will receive automated email alerts (from MyView Alerts) when a new vehicle has been added (or existing vehicle details have been updated) thereby alerting the manager to check insurance documentation before authorising further claims.

The manager and employee will receive an automated system alert to notify them that the employee's current insurance cover is due to expire. **These notifications will be sent 30 days, 14 days and 2 days before the insurance expiry date** and every Monday until the vehicle insurance renewal date is updated, or the vehicle is removed from the system.

For those employees who cannot access MyView, employees will be required to submit paper claims using the paper forms to an elected 'delegated inputter' to submit on their behalf. For further assistance please email MyView@durham.gov.uk or telephone: 03000 269 919.

MyView will only display **current** posts against an employee. If an employee has recently changed posts, all claims in relation to the first post should be submitted for authorisation before commencement of the new post. Once the new post has commenced, it will not be possible to submit a new claim against the first post.

In these circumstances, the claimant should submit a **paper claim** form to the manager of the first post. The manager should then authorise this claim form and forward to **Payroll and Employee Services** for payment using the appropriate email address below.

- Neighbourhoods and Climate Change PESNCC@durham.gov.uk
- Regeneration, Economy and Growth PESREG@durham.gov.uk
- Children and Young Peoples Services PESCYPS@durham.gov.uk
- Adult and Health Services PESAHS@durham.gov.uk
- Resources PESResources@durham.gov.uk

3.2 Roles and Responsibilities (via MyView Dashboard)

The following summarises the roles and responsibilities of the employee and manager (or delegated responsible person) in submitting and/or approving mileage and expenses claims via MyView Dashboard.

Managers are advised to consider the Manager checklist (**appendix three**) in authorising mileage and expenses.

Employee:

- Provide / maintain vehicle details via the Employee Vehicles Module
- Provide manager with sight of original documentation whenever vehicle insurance details have been updated
- Claim Business mileage and Excess travel separately using the different expenses groups available on the expenses claim form
- Maintain receipts and claim within agreed allowances
- Receipts should be scanned and uploaded before being attached to the claim header (e.g., a VAT petrol receipt) or to each line of a claim (e.g., a car parking ticket). All receipts should be attached to the electronic claim form
- Submit claims via MyView Dashboard (including agreeing to submission disclaimer) in a timely and accurate manner.

Manager:

- Maintain awareness of when and where employee has been travelling 'to and from' and check that journeys undertaken were authorised and in relation to their specific duties
- Ensure claim notification and insurance / vehicle detail change emails are acknowledged
- Check that the vehicle detail changes are supported by valid insurance documentation including Business Use cover
- Check that submitted claims are validated against electronic copy of receipts attached to the claim header and individual claim lines (i.e Petrol VAT receipts and expense receipts) by the employee

- Ensure that excess travel and business mileage claims have been recorded appropriately before authorisation
- Where an employee does not upload a covering VAT receipt to the electronic claim, the manager should remind the employee of their responsibilities (see s2.7)
- Authorise or reject claims providing valid reasons if claim is rejected (including partial authorisation / rejection).

3.3 Roles and Responsibilities (making a paper claim via a delegated person)

Employees who cannot access MyView Dashboard to submit electronic claims will need to submit an authorised paper claim to a 'delegated inputter' who has responsibility to submit the claim electronically on their behalf to ensure payment.

The delegated inputter should ensure the following:

- Paper claims received should be signed by the authorising manager
- Paper claims should be calculated and then entered onto MyView as a summary total (mileage and expenses)
- Receipts should be scanned and uploaded before being attached to the claim header (e.g., a VAT petrol receipt) or to each line of a claim (e.g., a car parking ticket). All receipts should be attached to the electronic claim form
- Submit any new vehicle details on behalf of the claimant. Vehicle detail changes should be emailed to MyView@durham.gov.uk
- MyView claim entered to be authorised for payment (manager has previously authorised paper claim).

3.4 Delegating Responsibility of Authorisation of Claims

Managers will have the ability to delegate the responsibility of authorising claims via MyView. In doing so, all notifications will be sent to the delegated person. **However, the manager retains the ultimate responsibility.**

Managers who have responsibility for authorising claims should only delegate this responsibility to agreed authorised signatories within the appropriate service area **in emergency circumstances** such as being out of the office for an extended period of time (e.g. periods of annual leave and sickness absence). Delegation of this responsibility is only in emergency circumstances.

In order to delegate a claim, the employee to whom the role has been delegated should also be conversant with the duties of the employee whose claim they are certifying. They are responsible for satisfying themselves as far as is reasonably practicable that the travelling and/or expenses are accurate and were necessary.

Managers are advised to refer to the **MyView Dashboard MyPeople Guide**, which provides step-by-step instructions of how to delegate authorisation.

3.5 Disclaimer

In submitting an expenses or mileage claim, you will be agreeing to the following disclaimer:

"In submitting this claim I confirm that:

1. Business Mileage and Excess Travel have been claimed separately
2. For each business journey which is the subject of claim, I was insured to drive the vehicle for business purposes
3. The vehicle is appropriately taxed
4. The vehicle has been appropriately maintained
5. The vehicle has a valid MOT (if required)

6. I have either attached appropriate VAT petrol receipts or can provide receipts upon request to cover miles claimed
7. I have attached or can provide any other original receipts in relation to expenses (if applicable)
8. I have a full valid driving license and confirm that the mileage allowance and other expenses were incurred by me in connection with my official duties. I have read and understood the MyView Travel and Expenses Guidance notes.
9. I know that all claims are subject to review and that I may be required to produce at any time valid documents or evidence to support this claim in accordance with the authority's procedure
10. I understand that failure to produce valid documentation, supplying false information or submitting fraudulent claims will result in disciplinary action being taken against me and that the authority may refer any fraudulent claims to the police".

This disclaimer will appear on MyView when expenses / mileage claims are submitted for authorisation as well as stated on paper claim forms.

3.6 Payroll submission deadlines

Non-casual Council employees are paid on the last working day of each month (excluding December). The deadlines for submission of expenses claims (once approved by manager or delegated responsible person) will be approximately on the 10th of each month.

Should your submitted claim not be authorised for payment before this date, it may not be processed in time to be included in your pay for that month. If you have any general queries about this you can contact a member of the **Payroll and Employee Services** via the following email addresses quoting your employee reference number.

- Neighborhoods and Climate Change PESNCC@durham.gov.uk
- Regeneration, Economy and Growth PESREG@durham.gov.uk
- Children and Young Peoples Services PESCYP@durham.gov.uk
- Adult and Health Services PESAHS@durham.gov.uk
- Resources PESResources@durham.gov.uk

3.7 Assessment of subsidiary records

In accordance with the Council's financial procedures, Internal Audit has the authority to access all records. It should be noted that individuals may be asked to give Internal Audit access to their mileage, travel and subsistence claim documentation and may also be asked to justify the detail of their claims.

Records of mileage claimed may be required by HMRC to determine whether an individual is liable to tax. The Council retains the travel claims for all employees for the required period of six full years, but individual employees may be asked by the Tax Inspector to provide additional information. Therefore, when subsidiary records are kept by employees these must also be retained for six full years.

4 Frequently Asked Questions

The following frequently asked questions have been devised to assist you with understanding the process of submitting/authorising mileage and expenses.

If you would like any further advice on this document you can contact the **Payroll and Employee Services** on either 03000 269 919 or via email at MyView@durham.gov.uk.

Q What are my responsibilities in claiming expenses and mileage?

A Please refer to s3 for full details on employee and manager responsibilities.

Q What are the current subsistence allowances?

A Travelling and Subsistence rates are quoted in appendix two – the rates quoted will be reviewed on an annual basis.

Q What are the current mileage rates?

A Please refer to s2.3 for guidance.

Q What are my responsibilities if I make journeys outside of the county boundary?

A Please refer to s2.8 for guidance.

Q Can I claim an ex-gratia payment for loss or damage caused to my personal property during my employment?

A If your property has been damaged, or you have otherwise suffered a loss in the course of your employment, you should direct your claim in writing to your manager who, in turn, should submit it to Legal & Democratic Services for consideration. They will decide whether a payment should be made, taking into account all of the circumstances which led to the claim being made.

Q How do I amend my vehicle/insurance details?

A An employee with access to MyView Dashboard can create/amend or remove a vehicle from their record using the Employee Vehicles Module. Instructions on how to do this can be found in the MyView Dashboard Mileage and Expenses Module User Manual.

Q What if I am insured but I am not covered for business use?

A If you are not insured for business purposes, you must be able to provide a written letter of indemnity from your insurer. If you cannot do so, you should not be undertaking journeys and making mileage claims.

Q What if my insurance cover lapses or is not valid but I still use my vehicle on Council business?

A If you are not insured to drive your vehicle on Council business, the Council will not pay mileage to you and may recover any money that has been paid to you in error.

Q What if I have an accident when on Council business without valid insurance?

A The Council's motor insurance will only cover the Council if a third party directs their claim against the Council because you are not insured. You will not be indemnified under this arrangement for the losses you suffer in such a situation. (e.g., damage to your vehicle or personal injury to you) and the insurer may seek to recover any money that they have paid out from you.

Q I submitted expenses and/or mileage claims to be authorised for payment. Why have these not been paid?

A The claim may not have been paid due to a few reasons including:

- Manager has not authorised the claim – claim would be automatically rejected after 7 calendar days. A notification will be sent back to the employee to notify that the claim has timed out. The claim would then need to be re-opened and re-submitted for authorisation.
- The claim may have been authorised, but it may have been after the deadline (10th) for payroll processing so will not be paid until the following month. No advance payments will be issued.
- If you have not received a notification to say that the claim has been authorised within 7 calendar days, you should query this with your manager (or delegated responsible person) as to why the claim has not yet been authorised.
- Dashboards need to be temporarily amended. Please note that amendments will not be made unless your manager has been or is likely to be off work for more than one month.
- If you have submitted a claim for authorisation and your manager is on long term sick leave, please contact **Payroll and Employee Services** via the appropriate email below who can investigate if reporting/authorisation lines in MyView:
 - Neighbourhoods and Climate Change PESNCC@durham.gov.uk
 - Regeneration, Economy and Growth PESREG@durham.gov.uk
 - Children and Young Peoples Services PESCYPS@durham.gov.uk
 - Adult and Health Services PESAHS@durham.gov.uk
 - Resources PESResources@durham.gov.uk

Q An employee has submitted a mileage and/ or expenses claim which contains errors- can I amend before authorising?

A If you have evaluated the claim in line with the guidance and feel that the claim is erroneous, you should reject the claim and explain why the claim has been rejected.

Q I have been away on a training course, which included a meal. Can I make a subsistence claim for this meal?

A No. Where meals are included as part of the course, no subsistence allowance would be payable.

Q I am currently undertaking post entry training – can I claim expenses for textbooks and travelling expenses?

A Each service has their own arrangements. You should contact your Training Liaison Officer for advice.

Q I have recently changed posts – how do I claim mileage in relation to both my previous and current post holding?

A MyView Dashboard will only display **current** posts against an employee. All claims in relation to the first / original post should be submitted for authorisation before commencement of the new post. Once the new post has commenced, it will not be possible to submit a new claim against the first / original post.

In these circumstances, the claimant should submit a **paper** claim form to the manager of the first / original post. The manager should then countersign this claim form and forward to the below Payroll and Employee Services Team for payment:

- Neighbourhoods and Climate Change PESNCC@durham.gov.uk
- Regeneration, Economy and Growth PESREG@durham.gov.uk
- Children and Young Peoples Services PESCYPS@durham.gov.uk
- Adult and Health Services PESAHS@durham.gov.uk
- Resources PESResources@durham.gov.uk

Q I have received a notification to authorise a claim via MyView Dashboard but the claimant has not attached electronic receipts to validate the claim. Can I still authorise the claim?

A Claims should not be authorised without validation of appropriate receipts.

Q I need to make an additional claim that should be re-charged to an external body or another service area. What should I do?

A Although it is possible to override normal costing arrangements for mileage claims this should only be for long term / specific projects e.g., where funding is from a separate source. If the required override cost centre is not listed, you will need to undertake the following tasks:

- Request required cost centre code via contacting your Service Accountant (Corporate Finance and Commercial Services).
- The Services Accountant will inform you of the appropriate cost centre as well as informing the Resourlink Systems Administration Team so that MyView can be updated.

- Once MyView has been updated, this will then enable you to submit a claim against the appropriate alternative cost centre.
- You should then submit your claim selecting the appropriate alternative cost centre.

5 – Appendix One – Example Letter of Indemnity

Dear Sirs,

Motor Policy No. _____

It is hereby declared and agreed that the policy, which permits the use of the vehicle by the Policyholder in person in connection with his business, shall be deemed to permit such use of the vehicle on the business of the employer and the receipt of an allowance from such employer for such use or in respect of the carriage by him of official passengers shall not be deemed for the purpose of the policy to constitute use hiring or for the carriage of passengers for hire or reward.

We will indemnify Durham County Council in the terms of the Third Party section of the Policy in respect of such use provided that:

- This indemnity does not apply in connection with a vehicle belonging to Durham County Council
- Durham County Council is not entitled to indemnity under any other policy
- Durham County Council shall as though it were the Policyholder observe fulfil and be subject to the terms and exceptions and conditions of the Policy insofar as they can apply.

Yours faithfully,

6 – Appendix Two – Travelling and Subsistence Allowances

The following allowances are applicable to employees travelling outside the administrative areas of County Durham and the former administrative areas of Darlington, Tyne and Wear and Cleveland:

- Ordinary rail fare
- Rate of travel by taxi-cab - in cases of urgency or where no public transport is reasonably available - the amount of the actual taxi fare.
- Supplemental Allowances:
 - Sleeping berth charges
 - Seat reservations

When travelling outside of the county boundary, employees are normally expected to travel via public transport (.i.e. train or bus). Train tickets should only be sought by contacting **Resources Business Support Travel team** by emailing the authorised booking form to Travel@durham.gov.uk.

Accommodation should also be booked by contacting the Resources Business Support Travel team. Authorised booking request forms can be obtained from the Intranet page [Travelling On Business](#) and should be emailed to Accommodation@durham.gov.uk.

Where it is considered that an overnight stay is required, then accommodation should be booked in advance using DCC corporate accommodation provider. The link for accommodation and travel booking guidance is [here](#).

Accommodation along with Breakfast and Evening meal, if required, will be booked and paid for in advance. Booking requests should be made as far in advance as possible in order to achieve best prices.

Meal costs remain the responsibility of the employee while at their normal place of work or when working within County Durham. When working outside of the County, “over a meal time” and a meal has not been provided or not available then a claim can be made.

While it is appreciated that most travel is planned and can be organised in advance there may be exceptional circumstances where staff may need to organise themselves. In such circumstances, retrospective claims for travel or accommodation will be paid when submitted on monthly claims and on production of receipts.

The current rates laid out below are used as a guide and are intended to cover the costs of accommodation and associated subsistence during a 24 hour period. However, it is also recognised that on occasion it may not be possible to obtain accommodation and subsistence within these limits and therefore higher amounts can be claimed up to a reasonable amount upon presentation of receipts, with approval from your line manager.

Subsistence

1. The current overnight subsistence rates are:

London	£124.76
Rest of United Kingdom	£109.39

Overseas – reasonable bed and breakfast rates based on a 3-star hotel

Where there is no overnight stay (or meals have been bought while away for a period of absence in excess of 24 hours). Receipts should be provided to cover any expense claimed within these categories.

<i>Allowance</i>	<i>Minimum Absence</i>	<i>Rate (up to) on production of receipts</i>
Breakfast	2 hours which must be before 11.00 a.m.	£6.75
Lunch	2 hours which must include 12.00 noon to 2.00 p.m.	£9.27
Tea	3 hours which must include 3.00 p.m. to 6.00 p.m.	£3.65
Evening Meal	3 hours which must be after 7.00 p.m.	£11.48

* Note: Alcoholic drinks or gratuities (tips) will not be reimbursed in any circumstances

2. Period of absence in excess of 24 hours

Allowances determined under A1 above shall be deemed to cover a continuous period of absence of 24 hours. Where the total length of absence exceeds 24 hours or a multiple thereof, additional meals

allowances may be claimed in accordance with the meals rates and time limits in A2. Any officer who is engaged continuously in the course of their work outside the areas defined above for more than one week shall be reimbursed in accordance with A1 to A3 above for the first week and

80% of those allowances thereafter.

3. *Additional ground rules in respect of A1 to A3:*

- (a) Payment of overnight allowances as in A1 is subject to the production of an invoice for accommodation. Only in **exceptional** circumstances should officers organise and claim back for reimbursement the costs of accommodation. This should always be organised by the Travel Team in advance. An overnight allowance **should not** be approved for payment unless an invoice is produced, the claim in such circumstances being limited to meals allowances in accordance with A2 and A3.
- (b) Officers may claim full reimbursement of the reasonable cost (including VAT) of a main meal (breakfast, lunch or dinner) taken on a train subject to a receipt being attached to the claim. An allowance cannot be claimed for the relevant meal and where this occurs in a 24 hour period covered by overnight subsistence, the allowance for the relevant meals as in A2 above shall be deducted from the overnight allowance.
- (c) Where a meal is provided free of charge, the allowance for the meal provided cannot be claimed. Where this occurs in a 24 hour period covered by overnight subsistence, the allowance for the relevant meal as in A2 above shall be deducted from the overnight allowance.

4. *Out of pocket expenses*

Where the fee for a residential course or conference includes accommodation and meals, an out-of-pocket expenses allowance can be claimed instead of the above subsistence allowances as follows:

Courses or Conferences within the UK: £5.00 per day

Courses or Conferences Overseas: £18.00 per day

The day of arrival and departure are counted as one day. In addition meals allowances could be claimed in these circumstances for the outward and return journeys in accordance with the meals rates and time limits in A2.

5.Travel outside the UK

Officers may claim for reimbursement of reasonable accommodation and meals costs but only on the basis of receipts and invoices submitted with the claim.

Arrangements in respect of journeys within the administrative areas of County Durham and the former administrative areas of Darlington, Tyne and Wear and Cleveland.

In accordance with the intentions of the 1997 Single Status Agreement, where employees necessarily incur additional expense as a consequence of working away from their base, the actual cost of any qualifying meals (or in appropriate circumstances out-of-pocket expenses) will be reimbursed subject to the production of a receipt. The maximum amount to be reimbursed will be in accordance with the relevant allowances in A2 or A5.

7 – Appendix Three – Manager Checklist

Managers should not authorise any expense claims until satisfied on all of the following points:

- Has the claimant provided appropriate vehicle insurance documentation which validates the period of any mileage claims?
- Was each journey necessary and sensibly planned?
- Were 'out of county' journeys evaluated against criteria set out in s2.8 of the guidance?
- Was each journey, the timing and the method of travel approved where practicable in advance?
- Was each journey actually carried out in accordance with the prior approval given?
- Is the subsistence rate claimed appropriate in relation to the necessary length of absence?
- Are any incidental and/or out of pocket expenses justified?
- Are the fares, starting and finishing times, and distances accurate?
- Are receipts attached to support instances of actual expenditure?
- If the claim relates to excess travel, is the claimant still eligible to claim?

